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ABSTRACT

Administrative costs and efficiency have become public policy concerns over the past several years as significant amounts of new state and local tax revenue have been infused into Texas's education system. Current trends and state law favor fewer centralized administrative functions at the school district level and greater autonomy at the campus level. Resources saved from increased administrative efficiency should be available for instructional expenditures at the campus level. The Texas education code directs the commissioner of education to conduct a study to: (1) determine the most appropriate and efficient method for reporting and monitoring resource allocation by school districts; (2) identify the most effective means for calculating, reporting, and monitoring the proportion of resources allocated for administrative costs; (3) describe average efficient administrative expenditures by district; and (4) provide legislative recommendations. This report summarizes progress toward these goals. After establishing teacher/administrator definitions and ratios, steps were taken to define administrative and instructional costs, determine average efficient administrative costs, establish demographic and size adjustments, and establish a criterion. A standard annual reporting schedule is proposed, along with recommendations to the 73rd legislature. The report includes five references, two appendices detailing administrator-teacher ratios and administrative/instructional cost definitions, and an executive summary. (MLH)

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REPORT ON EFFICIENCY IN ADMINISTRATION

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REPORT ON

EFFICIENCY IN ADMINISTRATION

February 1993

From the Commissioner of Education

Submitted to the Legislative Education Board
And to the 73rd Texas Legislature

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February 1993

The Honorable Ann W. Richards, Governor of Texas
The Honorable Bob Bullock, Lieutenant Governor of Texas
The Honorable Pete Laney, Speaker of the House
Members of the 73rd Texas Legislature

Section 16.205 of the Texas Education Code requires the Commissioner of Education to conduct a study on the efficiency of administration in Texas public school districts. The results of the study are to be provided to the Legislative Education Board and the Legislature prior to the beginning of each regular legislative session.

In compliance with the statute, the enclosed document reports the results of the study. It includes the legislative recommendations of the State Board of Education to the 73rd Texas Legislature for public school administrative efficiency.

Respectfully submitted,

Lionel R. Meno
Commissioner of Education

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Report on Efficiency in Administration

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EXECUTIVE SUMMARY

Report on Efficiency in Administration

This study of administrative costs for Texas public schools was directed by the Texas Education Code (TEC) Section 16.205, Efficiency in Administration Report, which states:

(a) The commissioner of education shall conduct a study to determine the most appropriate and efficient method for reporting and monitoring the allocation of resources by school districts.

(b) The study shall identify the most effective means for calculating, monitoring, and reporting the proportion of resources that school districts allocate for their administrative costs and shall include administrator-teacher ratios.

(c) The study shall include a description of average efficient administrative expenditures by district with consideration of district size and demographics.

(d) Prior to the beginning of each regular session of the legislature, the agency shall provide a report with recommendations to the Legislative Education Board and the legislature.

(e) The study is an element of the study of accountable costs of education under this subchapter.

Background

Administrative costs and efficiency have become public policy concerns over the past several years as significant amounts of new state and local tax revenue have been infused into the education system. Edgewood v Kirby litigation and the resulting legislative response in 1989 (SB 1019), 1990 (SB 1), and 1991 (SB 351) all made changes in the structure of public school finance at the same time appropriations were increased. Because current economic circumstances make new funding initiatives problematic, the natural impulse is to create additional revenues for instruction by increasing efficiencies in other areas of school operations. District administration activities, which consume revenues, are logical targets for this search for efficiency.

In the last decade, while expenditures for administration have increased, general administrative costs have not increased disproportionately to other expenditure categories. Financial data from 1981 to 1991 and personnel data for 1988-89 through 1991-92 indicate moderate reductions in the percentages of revenue spent for general administration. This follows the education reform pendulum over the last ten years, which has swung from increasing

centralization in the mid-1980s to decentralization and campus-based decision-making in the early 1990s. Current trends and state law favor an approach calling for fewer centralized administrative functions at the school district level and greater autonomy at the campus level. Resources saved from increased efficiency and reduced costs in general administration should be available for instructional expenditures at the campus level.

Study Methodology and Results

Definitions of teachers and administrators were established and ratios between the two were computed to respond to the law. These ratios are provided but not used as a test for administrative efficiency. Anecdotal evidence suggests that clear categorization of school district staff is difficult. District support staff commonly play critical roles in the managing, planning, directing, coordinating, and evaluating a school district's tasks. Additionally, instructional personnel can be defined as administrators as they accomplish various administrative functions. Principals can be defined as instructional because of certain assigned campus duties. Further, some administrative functions and tasks are not performed by current campus or central administrative office staff, but by contracted services.

To develop the proposed means of calculating and identifying average efficient allocation of administrative resources with consideration of district size and demographics, the following steps were taken:

1. Define Administrative and Instructional Costs

   Administrative costs are defined as being associated with managing, planning, directing, coordinating, and evaluating a school district (accounting functions 21--Instructional Administration, and 41--General Administration). Instructional costs are defined as being associated with direct teacher/student instruction (accounting functions 11--Instruction, 22--Instructional Resources and Media, and 31--Guidance and Counseling)

   These definitions focus administration on the general management of the school districts and exclude the role of the principal from administration and instruction.

2. Determine Average Efficient Administration Costs

   The average statewide administrative to instructional costs for the past four years were computed (12 percent). The four-year period provided stability to the cost estimate but assumptions of efficiency cannot be made. The computation is a reflection of average costs.

3. Establish a Demographic Adjustment

Analyses were performed with varying district demographic data to determine what had the greatest effect on the allocation of district resources. Results indicate that districts with increasingly large numbers of students served by special, bilingual and compensatory education programs use more administrative resources to meet federal, state and local requirements.

The average administrative to instructional costs computed for the past four years was adjusted for school districts with greater percents of high cost students. Four categories were devised based on equitable splits of high cost students determined from the percents of weighted students identified for the three programs as a percent of total weighted students.

4. Establish Size Adjustment

Analyses suggests there is merit for a size adjustment. Thus, cost adjustments were made for small/sparse districts. A four-year average administrative cost was computed for those districts with (1) less than 500 students and (2) more than 500 square miles or where there was only one district in the county. Adjustments were made for districts based on those factors.

5. Establish Criterion

All districts were compared to the four-year mean as adjusted for demographics and size.

Reporting and Monitoring

A standard annual reporting and monitoring schedule is proposed. In January, all districts will receive a letter from the Agency informing them of the requirements and standards for efficient administrative costs. (The standards are provided at this time to assist districts in planning and budgeting for the succeeding school year.) In March, a desk audit will be conducted of current data to identify districts with administrative costs exceeding the standard. In April, districts with administrative costs exceeding the standard for the current school year will be notified and required to reduce costs for the following school year.

In May, districts receiving the April letter will be required to respond with:

1. a description of plans to comply with the administrative cost standards for the following school year; or

2. an appeal to the commissioner of education justifying why the district cannot comply with the administrative cost standards.

In June, districts will receive a response to their May letter based on the information provided. The Agency's Division of Audits will conduct ongoing accounting and PEIMS data-specific audits as part of the standard attendance audit. Adherence to requirements will be continuously monitored.

Recommendations

The State Board of Education's recommendations to the 73rd Texas Legislature address administrative efficiency and propose approaches for reducing excessive administrative costs.

1. The 73rd Legislature should make statutory changes to direct the commissioner of education to implement systematic procedures for determining appropriate school district administrative costs; identify inefficient administrative operations within school districts; and implement a plan for school districts to reduce excessive administrative costs.

2. The 73rd Legislature should amend the incentive aid statute to include incentives to consolidate administrative and support functions at regional or sub-regional levels.

Report on Efficiency in Administration

BACKGROUND

This study is the result of public and legislative concern with efficient and effective use of funds for public education. This concern has focused on the relative balance in the allocation of monies for administration versus instruction.

Public funds for education are used in myriad ways--for direct instruction, for functions related to instruction, and for various forms of support for students, staff, and schools. For example, district budgets pay for teacher salaries, instructional materials, staff development, and teacher aides--expenses all related to the classroom. Resources also are allocated for analyzing student achievement, monitoring attendance, processing data, and budgeting and recording federal, state, and local funds. Schools employ counselors and nurses, operate school buses, maintain equipment and facilities, and provide other forms of necessary support. The relative allocation of these funds is not fixed, and districts across the state differ in the extent to which they dedicate money for classroom use as compared to non-instructional support functions.

Administrative costs and efficiency have become public policy concerns over the past several years as significant amounts of new state and local tax revenue have been infused into the education system. Edgewood v Kirby litigation and the resulting legislative response in 1989 (SB 1019), 1990 (SB 1), and 1991 (SB 351) all made changes in the structure of public school finance at the same time appropriations were increased. Because current economic circumstances make new funding initiatives problematic, the natural impulse is to create additional revenues for instruction by increasing efficiencies in other areas of school operations. District administrative activities, which consume revenues, are logical targets for this search for efficiency.

Legislative action began with SB 1 which required this study. Rider 24, Article III of the Current Appropriation Act (1991) required the commissioner of education to define administrative cost per weighted student and identify those districts which have costs exceeding 110 percent of the statewide average. Principals and assistant principals were to be excluded from the calculation. To the extent districts were prorated (there was insufficient state appropriation to fund fully the Foundation School Program formulas), it was legislative intent that districts exceeding 110 percent of the average were to reduce their administrative costs. A report on implementation of the rider The Implementation of Rider 24 - Excess Administrative Costs is available from the Texas Education Agency.

In the last decade, while expenditures for administration have increased, general administrative costs have not increased disproportionately to other expenditure categories. Audited data show that in 1980-81, General Administration was 5.59 percent of the total school district expenditures. By 1990-91, the percent was

reduced to 4.07. In 1980-81, Instructional Administration was 2.19 percent of the total school district expenditures. By 1990-91, it had dropped to 1.88 percent. During the same period, the percent expended for direct instructional services increased slightly, from 48.86 percent in 1980-81 to 49.05 percent in 1990-91.

Another indicator of trends in administrative costs is reflected in Table 3 of this paper. Administration to professional staff ratios have improved statewide from 1 to 13.9 in 1988-89 to 1 to 15.0 in 1991-92. While these data indicate that the perception of uncontrolled administrative expansion by school districts is inaccurate, the emphasis must be on instruction. It is the relative balance between administration and instruction that is the policy concern and the impetus for this project.

The slight shift in the balance of administrative/instructional resources has followed the education reform pendulum over the last ten years, which has swung from increasing centralization in the mid 1980s to decentralization and campus-based decision-making by the early 1990s. Current trends and state law favor an approach calling for fewer centralized administrative functions at the school district level and greater autonomy at the campus level.

Recent Reports

Three recent documents have reported on local allocation of funds for instructional versus administrative purposes. A report from the Comptroller of Public Accounts[1] articulates the concern noted above: "A common perception, held by many citizens and political leaders, is that Texas school districts spend excessively for administration purposes at the expense of instruction" (p. 49). This report notes that both wealthier districts and smaller districts tend to spend a larger percentage of their funds on administration than do poorer or larger ones. Moreover, many of the small districts may be "small by choice" rather than "small by necessity." A recommendation is made to limit state funding of district administrative costs to 25 percent (adjusted for sparse districts) of instructional costs.

In November of 1992, the State Auditor's Office published a report[2] that echoes the public perception that "school districts spend excessively for administration at the expense of instruction" (p. 20). As reported by the State Auditor, statewide administrative costs were 23 percent of instructional costs. For individual districts, the reported range was from 15 percent to 134 percent, with fifty-two percent of the districts having in excess of 25 percent of instructional costs allocated to administration. This report found no overall relationship between administrative costs and productivity as measured by test scores. Because there is a large range in expenditures for district administrative costs, and because of the apparent lack of relationship between administrative costs and any observed student outcomes, the study recommended a phased-in state limit on administrative costs--beginning with a 23 percent limit in the 1993-94 school year with an overall annual reduction of 1 percent per year for each of the three succeeding years. The State Auditor's study asserts that measuring administrative costs against instructional costs is the most direct way to encourage school districts to redirect resources from administration to instruction.

A third study of administrative costs was prepared under the direction of the Educational Economic Policy Center in November of 1992[3]. This study recommends that statewide administrative costs be limited to 20 percent of instruction, adjusted for district size and bilingual student population.

Although each of these reports arrive at similar conclusions, they are not directly comparable and must be reviewed independently. Definitions of administrative costs are not consistent across all three reports. Therefore, the calculations for administrative and instructional cost levels vary.

Before action is taken based upon the recommendations contained in these reports, specific common definitions must be stated for what is and is not a legitimate administrative and instructional cost. While this task may seem simple, it is not. The lack of uniformity in the work product of the Comptroller, State Auditor, and policy center demonstrate the complexity of the problem. There exists a wide variety of opinion both within and outside the educational establishment about which components of the enterprise contribute directly to student outcomes and are thus deemed to be related to instruction.

Statutory Charge of the Legislature

A new emphasis upon increased campus-based decision making, combined with the perception that certain education dollars could be spent more effectively, culminated in action by the 71st Legislature (1990) to monitor and evaluate the use of education funds. Section 16.205 of the Texas Education Code (TEC) directs the Commissioner of Education as follows:

(a) The commissioner of education shall conduct a study to determine the most appropriate and efficient method for reporting and monitoring the allocation of resources by school districts.

(b) The study shall identify the most effective means for calculating, monitoring, and reporting the proportion of resources that school districts allocate for their administrative costs and shall include administrator-teacher ratios.

(c) The study shall include a description of average efficient administrative expenditures by districts with consideration of district size and demographics.

(d) Prior to the beginning of each regular session of the legislature, the agency shall provide a report with recommendations to the Legislative Education Board and the legislature.

(e) The study is an element of the study of accountable costs of education under this subchapter.

This report combines the Commissioner's compliance with Section 16.205 of the Education Code with the State Board of Education's recommendations for administrative efficiency.

STUDY METHODOLOGY

The major source of data for this study is the Public Eduction Information Management System (PEIMS). PEIMS is the statewide automated database used to obtain structured, consistent information from school districts. Data dealing with resource allocation and fiscal transactions are standardized according to the state's financial accounting manual, Bulletin 679. Bulletin 679 includes revenue and expenditure categories with a code structure that includes fund type, and function, object, organization, and program codes. The costs described are derived from the most recent actual state and local operating expenditures in the General and Special Revenue Funds (1990-91 school year) and have been audited.

In addition, costs data were obtained for various other industries for comparison to the allocation of dollars for educational administration in Texas. An attempt was made to also compare Texas to other states. This proved to be of limited value because of differences in definitions of costs. For example, Utah excludes FICA payments in teacher salaries; California includes retirement benefits.

Definitions

The first step of the study was to define key terms, particularly what functions constitute "administration" and "instruction." Although, at a minimum, teacher salaries can be categorized as instructional costs, and superintendent salaries are clearly administrative, there are a host of other roles and functions with less clear definitions. Indeed, the studies previously referenced adopted varying definitions and methods for differentiating these functions. The Auditor's calculations were based on data published in the Texas Education Agency's Snapshot '91: School District Profiles, which was not intended to define administrative nor instructional expenditures, but was created only to compare general costs. The Comptroller's data was derived from selected functions and objects from Bulletin 679 which have not been uniformly adopted by other entities concerned with differentiating the two types of costs. Therefore, comparisons across these and other studies should be made with caution.

Teachers and Administrators

The law required the considerations of administrative teacher ratios as an aspect of the study. Teachers and administrators can be identified according to PEIMS professional role codes (the PEIMS 3-digit code used to classify professional employees within each district). Roles for the campus principal have been excluded; the rationale for this is explained in a later section of this report.

Teachers	Administrators
025 Special Duty Teacher	004 Assistant/Associate/Deputy Superintendent
029 Teacher	012 Instructional Officer
	027 Superintendent
	028 Supervisor
	040 Athletic Director
	042 Teacher Appraiser
	043 Business Manager
	044 Tax Assessor and/or Collector
	045 Director of Personnel
	080 Non-Campus Professional Support

There are varying local interpretations of role definitions and, therefore, inconsistencies among districts in the use of professional role codes. Moreover, role codes were not audited in the past and anecdotal evidence suggests that there is much overlap in functions among the roles. This observation is substantiated in the study of the Educational Economic Policy Center referenced earlier. Instructional personnel often perform administrative functions, and vice versa. To further confound the issue, some districts contract out some of their administrative functions such as tax collections or bookkeeping, which is not detectable in the role codes. Administrative roles were the basis for cost calculations in the implementations of Rider 24, Article III of the current Appropriations Act for the 1992-93 biennium. The limitations described here were evidenced in the implementation of the methodology and development of the report to the 73rd Texas Legislature.

Because of the limitations experienced in using personnel role codes as an integral part of the methodology for implementation of Rider 24, teacher to administrative ratios were not selected as a criteria for determining administrative cost allocations. This methodology could lead logically to the reestablishment of the "personnel unit" system of school funding abandoned by House Bill 72 in 1984. Therefore, although ratios of teacher to administrators are reported in this study and the ratios have significance, interpretation should be in light of the limitations of the data from which they were compiled.

Appendix A provides a district listing with teacher to administrator ratios. The following information is shown for each district:

* Total Administrative PFTEs: sum of the partial full-time equivalents of selected administrator role codes;

* Total Teacher PFTEs: sum of the partial full-time equivalents of selected teacher role codes; and

* Teacher to Administrator Ratio: sum of teacher PFTEs divided by the sum of administrator PFTEs.

Administrative and Instructional Costs

To develop more incisive analyses, financial data were used. The following definitions were adopted:

Administrative Costs: Costs associated with managing, planning, directing, coordinating, and evaluating a school district.

Instructional Costs: Costs associated with direct teacher/student instruction and closely related activities.

Support Costs: Costs identified as necessary for the general operation of a school district.

The definition of administrative costs is limited to the central administrative functions of the school district as a whole (function 41). Instructional administration (function code 21) which consists of functions associated with

program management such as special education director, vocational education administrator, and federal program coordinator is included in administration. The functions constitute the district's central management of instructional operations and is not campus-based or direct student instruction.

The definition of administrative costs assumes that administrators have to preside over all governmental funds but those related to capital projects and debt service. Hence, all funds but these (funds 50 and 60) are included as administrative costs. Ongoing necessary support functions funded from governmental funds, such as transportation or health services may be managed from a central point but are not directly related to either administration or instruction. Accordingly, such support functions are excluded from both instruction and administration.

Additionally, proprietary fund types (fund 70), which include enterprise and internal service funds, are not included in the construct. Enterprise fund activities, such as food service, do not relate to administration or instruction in a school district. The internal service fund expenditures are reimbursed from general and special revenue funds. Therefore, related expenditures would be counted twice if the internal service funds are included.

Fiduciary fund types or expendable trust funds will require special consideration in the examination of administrative costs for the individual district. Expendable trust funds are used to account for the activities of local, state, and federally funded educational cooperatives, which are formed to produce economies of scale for a group of districts. According to the accounting rules in the Financial Accounting Manual, Bulletin 679, the cooperative administrator reports the administrative costs of the cooperative under the fiduciary fund types. The school district members of the cooperative benefit both from an economy of scale and the fact that the administrative expenditures of the cooperative activities are reported by the fiscal agent. Accordingly, the member districts appear to have lower administrative costs than districts that have not formed cooperative arrangements. (Payments by member districts are reported as transfers or as flow-through-out to avoid double accounting of program expenditures and revenues by member districts and the cooperative administrator/fiscal agent.) Although fiduciary funds are included as administrative costs in this analysis, special consideration must be given to those districts that administer cooperatives when examining data at the individual district level. Otherwise, financial data of these districts would show costs that are more properly attributed to member districts.

The role of principal (function code 23) was not included in the definition of administrative costs. First, the expressed legislative intent in Rider 24, Article III of the Appropriations Act (1991) excluded principals and assistant principals from administrative costs. Second, the Texas Education Code specifies that the "principal of a school is the instructional leader of the school..." (Section 13.352) whose duties include "assuming administrative responsibilities and instructional leadership..." (Section 21.913). In most cases, costs for function code 23 (school administration) are limited to operating a principal's office, and include activities pertaining to the operation of that office. Therefore, function 23 has not been considered an administrative cost, either.

The above definition regarding the principal is intended to encourage districts in the decentralization process initiated by Senate Bill 1 in 1990. The separation of the various roles is extremely difficult, but in the delivery of actual services to students, a division of these roles is necessary. The principal is responsible for management of the campus unit and accountable for whether student performance objectives are met. The highly decentralized system envisioned by campus-based decision making will, in fact, increase the emphasis on campus-based instruction and administration.

Instructional costs include direct instruction of students and the related functions that are integral to the teaching/learning process. Instructional material and equipment used in classrooms and libraries and guidance and counseling (e.g. student assessment, counseling, psychological services) are included.

According to the construct, the relevant PEIMS expenditure categories are identified in Table 1. Appendix B provides detailed definitions from Bulletin 679 of the categories described below.

TABLE 1
Expenditure Categories Identifying Administrative & Instructional Costs

PEIMS Category	Administrative Costs	Instructional Costs
Functions	21 Instructional Administration 41 General Administration	11 Instructional 22 Instructional Resources & Media Services 31 Guidance & Counseling Services
Objects (See Note)	6100 Payroll Costs 6200 Purchased & Contracted Services 6300 Supplies & Materials 6400 Other Operating Expenses	6100 Payroll Costs 6200 Professional & Contracted Services 6300 Supplies & Materials 6400 Other Operating Expenses
Funds	10 General Fund 20-40 Special Revenue Funds 80 Fiduciary Funds	10 General Fund 20-40 Special Revenue Funds 80 Fiduciary Funds

(Note: 6100 indicates all objects in the series, i.e., 6111, 6112, etc.)

Analyses

Various descriptive statistics were derived for the state as a whole, by district, and for various subgroups of districts as established by "analyze" categories, a standard analytical tool used by the Texas Education Agency. (Analyze categories include: enrollment, district type, wealth, tax effort, low income, ethnicity, etc.) Such analysis included:

* administrative costs as a percent of instructional costs; and

* the ratio of teachers to administrators.

Also, student performance was examined in relation to the teacher to administrator ratios. The variable used was the percent of pupils passing the

Texas Assessment of Academic Skills (TAAS), the standardized criterion referenced test that all students must pass before receiving a high school diploma.

To identify individual districts with excessive administrative costs, a methodology was developed to take enrollment size and demographic characteristics into account. This entailed devising an "adjusted state average" for comparison purposes. This process is described later in more detail.

RESULTS

In 1991-92, as defined in Table 1, almost $8 billion was expended for instruction and $885 million for administrative functions (about 11 percent of instructional costs). Statewide, administration accounted for about 2 percent of total expenditures, and superintendent salaries, about .4 percent.

Comparison to Other Industries

Information was obtained from the United States Bureau of Labor Statistics[4] which compares education administrators to professional staff ratios to other industries (Table 2). This information was collected by the Bureau using uniform definitions of administrative functions. (Note that these data, as well as that presented in Table 3 below, define the role of principal as administrative).

The administrative to professional staff ratio of 1 to 14.5 is far below the average of the study of 1 to 5 and below that of all other industries. These data suggest that, nationwide, public education may be the most efficient in its allocation of resources between administrators to professional staff.

TABLE 2
National Administrator to Professional Staff Ratios - Other Industries

Industry	Ratio - Administrator to Professional Staff
Elementary/Secondary Schools	1 to 14.5
Transportation	1 to 9.3
Food Products	1 to 8.4
Average All Manufacturing	1 to 7.1
Utilities	1 to 6.6
Construction	1 to 6.3
Printing/Publishing	1 to 5.5
Mining	1 to 5.4
Communications	1 to 4.7
Public Administration	1 to 3.6

In Texas, the ratio of administrators to professional staff for the past four years is comparable to national statistics (Table 3). Additionally, the trend for that period is that the ratio is getting progressively larger each year.

TABLE 3
Texas Administrator to Professional Staff Ratios

School Year	Ratio- Administrator to Professional Staff
1988-89	1 to 13.9
1989-90	1 to 13.6
1990-91	1 to 14.2
1991-92	1 to 15.0

District Size

The statute requires that the study consider district size and demographics in its description of administrative expenditures (TEC Section 16.205c). The standard "analyze" enrollment groups were used to examine size effects on resource allocation. A number of variables were examined for each enrollment group (Table 4).

TABLE 4
Resource Allocation by Analyze Enrollment Group

Enrollment Group	Instructional Costs Per Weighted Pupil	Administrative Costs Per Weighted Pupil	Administrative Costs as a Percent of Instructional Costs	Ratio- Teachers to Administrators	Percent Weighted Pupils in Special Programs	Percent of Pupils Passing All TAAS Tests
Over 50,000	$2,055	$202	9.83%	11%	21.1%	35%
25,000 to 49,999	$2,081	$198	9.51%	11%	16.29%	51%
10,000 to 24,999	$2,042	$217	10.64%	11%	19.03%	46%
5,000 to 9,999	$1,970	$219	11.13%	11%	17.58%	47%
3,000 to 4,999	$2,007	$241	11.99%	11%	17.75%	48%
1,600 to 2,999	$1,979	$260	13.11%	11%	18.76%	44%
1,000 to 1,599	$2,059	$272	13.20%	10%	19.14%	45%
500 to 999	$2,214	$315	14.23%	10%	18.72%	48%
Under 500	$2,466	$510	20.67%	9%	18.76%	48%

Smaller districts spend proportionately more on administration than they do on instruction (about 21 percent) compared to all other groups (about 10 to 14 percent), particularly the largest group of districts (10 percent). The positive

linear relationship between size and cost indicators was confirmed by more sophisticated statistical techniques including regression and mean distribution analyses. This finding is consistent with economic theory which predicts administrative costs to rise as district population size declines. It also concurs with previous research substantiating diseconomies of scale in education costs due to district size[5].

District Demographics--Special, Bilingual and Compensatory Education Students

In addition to size, other district demographic variables were considered to determine which had the greatest effect on the allocation of district resources. The number of weighted program participants as a percent of total weighted average daily attendance was calculated for the bilingual, special education, and compensatory education programs. These figures are shown on the sixth column of Table 4. Regression analyses using this indicator accounted for the greatest variance in the allocation of district resources. This finding suggests that school districts with increasingly large numbers of students served in these special programs need more administrative staff to carry federal, state, and local accountability and other management requirements. Many of these districts can become only marginally more efficient due to the limitations of size, and as suggested by the report of the State Auditor, some may be "small by choice." These districts possibly could improve efficiency through the consolidation of management and support functions.

Other District Demographics

The standard "analyze" enrollment groups also were used to examine the effects of other demographic factors on resource allocation (Appendix C). A pattern consistent with that for size effects can be found by district type: the major urban districts expend less on administration as a percent of instruction (10 percent) than do non-metropolitan and rural districts (13 to 18 percent). Similarly, rural districts have fewer teachers in proportion to administrators.

No pattern across all groups emerged when districts were classified by wealth. The most property-rich districts had the greatest percent of administrative costs relative to instruction (16 percent) compared to all other groups (11 to 12 percent). Although these same districts also performed best on the TAAS (52 percent of students passing all tests taken), it is likely that high performance is associated with accompanying socio-economic factors rather than administrative expenditures.

No statistical relationship was found between district enrollment size, resource allocation, and the student outcome measure examined. It would be optimal to define efficiency and effectiveness in the use of resources in relation to student achievement. It appears, though, that too many other factors intercede between dollars and test results for this to be a viable avenue of research at the present time.

Identification of Districts with Excess Costs

Because demographic characteristics do significantly impact administrative costs differentially, evaluating all districts against a uniform standard of efficiency

would not be meaningful (or fair). Higher administrative costs in districts with greater proportions of students identified for special education, bilingual education and compensatory education are justified. Therefore, a grouping methodology was devised in order to compare districts only to other similar districts. This method entailed placing each district into a like group and developing an adjusted mean administrative cost for each group.

First, the statewide mean administrative cost as a percent of instructional costs for four years (1987-88 through 1990-91) was calculated. Then, four quartile groupings were created which took into account the percent of weighted students in the three special programs. The four-year state average administrative cost as a percent of instructional cost was 12.06. The standard deviation was 9.20. To develop a standard for each group, the state mean was adjusted by 1/10th of the standard deviation. Table 5 shows the adjusted percents which serve as standards representing "average efficiency" for each of the four groups.

TABLE 5
Adjusted Percents of Administrative Costs
for all Districts

District Grouping	Percent Weighted Pupils in Special Programs	Adjusted Percentage
1 (1st quartile)	0 to 14.81	12.06
2 (2nd quartile)	14.82 to 17.82	12.98
3 (3rd quartile)	17.83 to 20.94	13.90
4 (4th quartile)	over 20.94	14.82

Similar groupings were made for districts considered to be small and sparse. These 48 districts (1) had 500 or fewer students in Average Daily Attendance and (2) were the only district in the county or had an area of greater than 500 square miles. Table 6 shows the adjusted percents which serve as standards representing "average efficiency" for the small/sparse district groupings.

TABLE 6
Adjusted Percents of Administrative Costs
for Small/Sparse Districts

District Grouping	Percent Weighted Pupils in Special Programs	Adjusted Percentage
1 (1st quartile)	0 to 14.81	21.63
2 (2nd quartile)	14.82 to 17.82	22.55
3 (3rd quartile)	17.83 to 20.94	23.47
4 (4th quartile)	over 20.94	24.39

Districts whose percent of administrative costs (compared to instructional costs) that exceed the adjusted state mean for their group are identified as "exceeding" (relative to the average). For the 1990-91 school year, 593 districts were found

to have administrative expenditures of more than $42 million above the standards established by this methodology. Note that this dollar amount includes not only salaries, but also contracted services, supplies and materials, and other administrative operating expenses. Benchmark data are shown in Table 7.

The state 4-year average of 12.06 percent (administrative costs as a percent of instructional) is well below that of the exceeding districts, which have a group mean of almost 17 percent. The range shows the wide extremes: from about 5 percent to about 116 percent. For many districts, the amounts in excess are relatively small.

TABLE 7
Benchmark Data on Administrative Costs

Benchmark	Instructional Costs Per Weighted Pupil	Administrative Costs Per Weighted Pupil	Four-Year Average Administrative Costs as a Percent of Instruc Costs
Statewide Total	$7,860,399,667	$885,336,356	12.06%
Average	$2,056	$232	11.28%
Districts in Excess (n=590) Total	$1,303,495,526	$217,458,824	16.68%
Average	$2,141	$357	16.67%
Range Maximum	$66,400	$77,264	116.36%
Minimum	$13,858,895	$713,998	5.15%

CONCLUSION AND RECOMMENDATIONS

Although there are isolated examples of excessive administrative expenditures among the school districts in Texas, data do not reflect massive or large scale inefficiencies. For the majority of the districts identified as having expenditures above the standard, the variance is relatively small. The primary reason that school district administrations vary in size appears to be local preference. Administrative efficiency must always be a concern of public educators; however, it emerges as a public and policy issue when new resources for public education are limited. At the same time, demands for administrative services by the public or the state are seldom reduced.

Excellence and equity in student performance is the singular goal that must be achieved by public education in Texas. Expenditures must be justified within the context of that goal. Efficient administration is essential in order that any savings can be redistributed to instructional costs. However, the total amounts ultimately identified through any reasonable methodology will result in limited funds being available for transfer to instructional purposes.

Procedure for Annual Determination of School District Administrative Costs

Tables 5 and 6 are proposed to become the standard or criterion for the annual review of school district administrative costs. The construct for district groupings, number of weighted pupils in the three special programs as a percent of total weighted pupils, and the adjusted percentage remain constant from year to year. This provides a known standard for each school district based on its individual demographics and size (i.e., small\sparse). Changes in demographics (special, bilingual and compensatory students) or growth or decline in enrollments of small\sparse districts could move some districts from one district grouping to another from year to year, but the standard or adjusted percentage for each group would be known by using the tables.

The definitions and methodology for determining administrative and instructional costs would be used in the calculations. These would also remain consistent from year to year to ensure stability and a standard, ongoing criterion. Special consideration will be given to school districts that administer cooperatives.

Each school district has general control over its instructional and administrative costs. By knowing the applicable standard in advance, budgets can be developed to achieve the desired balance of resources. Administrative costs could be reduced, instructional costs increased, responsibilities changed, or combinations of these and other options used. While the standards and methodology are applicable statewide, the district response is individual and local.

Proposed Reporting and Monitoring Schedule

The statute requires the Agency to identify the most effective means for monitoring and reporting district allocations of administrative costs (TEC Section 16.205b). A method and schedule have been developed for this purpose (Table 8).

The proposed schedule is based upon practical data submission constraints and a realistic timeframe. (Otherwise, prior year's data would have to be used.) In addition, the monitoring component extends the Agency's efforts at quality control and reduces redundancies in reporting and monitoring.

TABLE 8
Proposed Method and Schedule for Monitoring Administrative Costs

Month	Agency Activity
January	A letter will be sent to all districts from the Agency informing them of the requirements and standards for efficient administrative costs. (The standards are being provided at this time to assist districts in planning and budgeting for the forthcoming school year.)
March	Agency staff will conduct a desk audit of current PEIMS data to identify those districts whose administrative costs exceed their adjusted group standard.
April	Districts with administrative costs exceeding their adjusted group standard for the current year will be notified that they have excessive administrative costs and that they are required to reduce them to the level of the standard for the following school year.
May	Districts receiving the April letter will be required to respond with either (1) a description of plan to comply with the cost standard for the following school year; or (2) an appeal to the commissioner of education explaining why they cannot comply with the standard.
June	Relevant districts will receive a response to their May letter based upon the information provided.
Ongoing	The Agency's Division of Audits will conduct accounting and PEIMS data-specific audits as part of the standard attendance audit. Strict adherence to requirements will be continually monitored.

Consolidation of Administrative Functions

As noted previously, research has shown cost diseconomies of scale increase as enrollment declines. This finding is supported by this study. As enrollment decreases, administrative costs increase as a percent of instructional costs. This is a laudable outcome of district efforts to provide the full range of administrative and support services regardless of the extent of their enrollment.

Efficiencies could be gained by smaller districts through the consolidation of some administrative and support services at the regional or sub-regional level. Currently, the consolidations of data processing, purchasing, accounting, and transportation at the regional, county, or sub-regional level already are operating successfully in some locations in the state. The transfer of such responsibilities to a regional or sub-regional fiscal or management agent potentially provides more efficient operation and for employment of more specialized and trained personnel. At the same time, it reduces certain administrative costs at the district level.

Recommendations

The statute requires that this study provide recommendations to the legislature (TEC Section 16.205d). The State Board of Education has adopted a series of recommendations to the 73rd Texas Legislature for administrative efficiency.

1. **The 73rd Legislature should make statutory changes to the Texas Education Code to direct the Commissioner of Education to implement systematic procedures for determining appropriate school district administrative costs; identify inefficient administrative operations within school districts; and implement a plan for school districts to reduce excessive administrative costs.**

This study defines administrative costs and develops a procedure to identify inefficient use of resources that considers district size and demographic traits. Specifically, it compares a district's administrative costs as a percent of instructional costs to a like-group standard which adjusts for the numbers of students served by special programs. Table 5 and 6 provide criterion standards to be used.

In this study, a specific reporting and monitoring schedule has been proposed. The schedule formulated is based upon practical data submission constraints and a realistic timeframe. It would enhance quality control and reduce redundancies in reporting and monitoring.

2. **The 73rd Legislature should amend the incentive aid statute to include incentives to consolidate administrative and support functions at regional or sub-regional levels.**

Certain districts are restricted in the degree to which they can become efficient due to the limitations of size. Many of these could improve efficiency through the consolidation of management and support functions at a regional or sub-regional level. Limited state financial support as on incentives would assist districts in forming administrative cooperatives.

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5. Legislative Education Board. Cost-of-Education Index, 1992-93 Biennium. March, 1991.

APPENDIX A
1991-92 TEACHER TO ADMINISTRATOR RATIOS COMPARED TO STANDARD
SORTED BY COUNTY DISTRICT NUMBER

COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
001902	CAYUGA ISD	2.00	44.00	22.00
001903	ELKHART ISD	3.76	71.19	18.92
001904	FRANKSTON ISD	4.00	55.43	13.86
001906	NECHES ISD	1.00	24.00	24.00
001907	PALESTINE ISD	10.00	265.29	26.53
001908	WESTWOOD ISD	2.88	103.89	36.06
001909	SLOCUM ISD	2.00	24.52	12.26
002901	ANDREWS ISD	10.00	241.07	24.11
003902	HUDSON ISD	2.00	110.64	55.32
003903	LUFKIN ISD	22.50	510.88	22.71
003904	HUNTINGTON ISD	3.00	82.61	27.54
003905	DIBOLL ISD	3.62	130.28	36.00
003906	ZAVALLA ISD	2.00	25.17	12.58
003907	CENTRAL ISD	2.00	83.49	41.74
004901	ARANSAS COUNTY ISD	7.00	177.42	25.35
005901	ARCHER CITY ISD	1.00	41.14	41.14
005902	HOLLIDAY ISD	1.00	53.93	53.93
005903	MEGARGEL ISD	1.00	9.00	9.00
005904	WINDTHORST ISD	1.00	23.25	23.25
006902	CLAUDE ISD	1.00	33.01	33.01
007901	CHARLOTTE ISD	1.00	36.58	36.58
007902	JOURDANTON ISD	3.71	81.29	21.89
007904	LYTLE ISD	2.00	70.00	35.00
007905	PLEASANTON ISD	8.74	205.75	23.55
007906	POTEET ISD	3.40	96.38	28.31
008901	BELLVILLE ISD	2.00	113.36	56.68
008902	SEALY ISD	4.33	117.26	27.06
008903	WALLIS-ORCHARD ISD	2.68	69.97	26.12
009901	MULESHOE ISD	6.38	115.34	18.07
009903	THREE WAY ISD	0.50	15.00	30.00
010901	MEDINA ISD	1.00	26.19	26.19
010902	BANDERA ISD	3.44	95.16	27.66
011901	BASTROP ISD	8.00	291.91	36.49
011902	ELGIN ISD	7.17	150.88	21.04
011904	SMITHVILLE ISD	4.00	95.60	23.90
011905	MCDADE ISD	0.47	8.48	12.73
012901	SEYMOUR ISD	3.00	56.17	18.72
013901	BEEVILLE ISD	19.57	258.86	13.23
013902	PAWNEE ISD	1.33	12.36	9.31
013903	PETTUS ISD	1.00	37.79	37.79
013905	SKIDMORE-TYNAN ISD	2.14	49.87	23.27
014901	ACADEMY ISD	3.00	60.78	20.26
014902	BARTLETT ISD	1.00	31.79	31.79
014903	BELTON ISD	14.00	316.85	22.63
014905	HOLLAND ISD	2.00	31.87	15.94
014906	KILLEEN ISD	44.00	1,344.14	30.55
014907	ROGERS ISD	0.79	48.55	61.79
014908	SALADO ISD	1.40	38.11	27.13
014909	TEMPLE ISD	17.36	529.41	30.50
014910	TROY ISD	2.00	74.71	37.36
015901	ALAMO HEIGHTS ISD	9.00	240.60	26.73
015904	HARLANDALE ISD	54.96	967.43	17.60
015905	EDGEWOOD ISD	48.24	955.25	19.80
015906	RANDOLPH FIELD ISD	3.87	74.53	19.26
015907	SAN ANTONIO ISD	141.81	3,573.76	25.20
015908	SOUTH SAN ANTONIO ISD	37.00	654.21	17.68
015909	SOMERSET ISD	5.00	118.44	23.69
015910	NORTH EAST ISD	122.00	2,386.50	19.56
015911	EAST CENTRAL ISD	18.58	348.83	18.77
015912	SOUTHWEST ISD	16.00	440.79	27.55
015913	LACKLAND ISD	3.00	68.87	22.96
015914	FT SAM HOUSTON ISD	6.70	112.66	16.82
015915	NORTHSIDE ISD	113.60	3,168.98	27.90
015916	JUDSON ISD	32.00	774.38	24.20
015917	SOUTHSIDE ISD	10.98	194.77	17.75
016901	JOHNSON CITY ISD	2.00	39.92	19.96
016902	BLANCO ISD	2.80	46.46	16.59
017901	BORDEN COUNTY ISD	1.00	19.43	19.43
018901	CLIFTON ISD	4.00	66.64	16.66
018902	MERIDIAN ISD	1.00	33.52	33.52
018903	MORGAN ISD	1.00	15.48	15.48
018904	VALLEY MILLS ISD	4.00	39.34	9.84
018905	WALNUT SPRINGS ISD	0.71	16.20	22.68
018906	IREDELL ISD	0.73	13.08	18.02
018907	KOPPERL ISD	1.50	20.45	13.63
018908	CRANFILLS GAP ISD	0.94	13.18	14.01
019901	DEKALB ISD	2.00	76.11	38.05
019902	HOOKS ISD	3.50	76.02	21.72
019903	MAUD ISD	3.00	31.98	10.66
019905	NEW BOSTON ISD	4.00	110.88	27.72
019906	REDWATER ISD	1.45	61.04	42.02
019907	TEXARKANA ISD	11.00	347.71	31.61
019908	LIBERTY-EYLAU ISD	9.00	187.88	20.88
019909	SIMMS ISD	1.00	43.00	43.00
019910	MALTA ISD	1.00	5.00	5.00
019911	RED LICK ISD	1.00	19.00	19.00
019912	PLEASANT GROVE ISD	4.00	113.95	28.49
019913	HUBBARD ISD	1.00	6.00	6.00
019914	LEARY ISD	1.00	12.00	12.00
020901	ALVIN ISD	24.74	542.73	22.75
020902	ANGLETON ISD	11.00	340.39	30.94
020904	DANBURY ISD	1.00	48.31	48.31
020905	BRAZOSPORT ISD	26.00	716.18	27.55

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COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
020906	SHEENY ISD	7.00	125.24	17.89
020907	COLUMBIA-BRAZORIA ISD	10.00	211.00	21.11
020908	PEARLAND ISD	15.00	404.09	26.94
020910	DAMON ISD	1.00	11.00	11.00
021901	COLLEGE STATION ISD	17.00	348.03	20.47
021902	BRYAN ISD	28.58	716.06	25.05
022004	TERLINGUA CSD	2.15	7.55	3.51
022901	ALPINE ISD	3.53	86.47	24.51
022902	MARATHON ISD	1.33	14.92	11.19
022903	SAN VICENTE ISD	1.00	4.00	4.00
023902	SILVERTON ISD	2.00	23.00	11.50
024901	BROOKS ISD	6.88	142.75	20.79
025901	BANGS ISD	2.88	61.60	21.38
025902	BROWNWOOD ISD	10.00	253.86	25.39
025904	BLANKET ISD	1.00	15.79	15.79
025905	MAY ISD	1.00	17.00	17.00
025906	ZEPHYR ISD	0.87	13.66	15.71
025908	BROOKESMITH ISD	1.00	13.28	13.28
025909	EARLY ISD	2.63	71.33	27.11
026901	CALDWELL ISD	7.38	116.33	15.62
026902	SOMERVILLE ISD	4.00	52.49	13.12
026903	SNOOK ISD	2.00	41.45	20.72
027903	BURNET CONS ISD	8.00	139.29	17.41
027904	MARBLE FALLS ISD	9.00	154.02	28.11
028902	LOCKHART ISD	6.71	201.74	30.06
028903	LULING ISD	3.00	92.97	30.99
028906	PRAIRIE LEA ISD	1.00	20.00	20.00
029901	CALHOUN CO ISD	13.00	273.46	21.04
030901	CROSS PLAINS ISD	1.00	39.00	39.00
030902	CLYDE CONS ISD	3.00	99.19	33.06
030903	BAIRD ISD	1.00	35.00	35.00
030904	EULA ISD	1.00	34.00	34.00
031901	BROWNSVILLE ISD	91.63	2,277.15	24.85
031903	HARLINGEN CONS ISD	36.00	841.62	23.38
031905	LA FERIA ISD	4.50	134.01	29.78
031906	LOS FRESNOS CONS ISD	16.00	259.30	16.21
031909	POINT ISABEL ISD	7.00	119.61	17.09
031911	RIO HONDO ISD	6.89	105.95	15.37
031912	SAN BENITO CONS ISD	24.95	463.14	18.57
031913	SANTA MARIA ISD	3.00	32.22	10.74
031914	SANTA ROSA ISD	7.00	75.99	10.86
031916	SOUTH TEXAS ISD	7.75	101.48	13.09
032902	PITTSBURG ISD	6.00	129.22	21.54
033901	GROOM ISD	2.00	19.27	9.64
033902	PANHANDLE ISD	2.00	56.50	28.25
033904	WHITE DEER ISD	2.00	39.89	19.95
034901	ATLANTA ISD	5.00	130.68	26.12
034902	AVINGER ISD	1.00	18.00	18.00
034903	HUGHES SPRINGS ISD	4.49	69.36	15.45
034905	LINDEN-KILDARE CONS ISD	2.00	91.00	45.50
034906	MCLEOD ISD	1.00	19.89	19.89
034907	QUEEN CITY ISD	3.86	81.09	21.02
034908	MARIETTA ISD	0.11	4.78	43.83
035901	DIMMITT ISD	1.00	21.00	21.00
035902	HART ISD	4.70	119.71	25.48
035903	NAZARETH ISD	3.00	48.36	16.12
036901	ANAHUAC ISD	1.00	24.36	24.36
036902	BARBERS HILL ISD	5.00	90.37	18.07
036903	EAST CHAMBERS ISD	7.88	129.93	16.49
037901	ALTO ISD	3.00	66.63	22.21
037904	JACKSONVILLE ISD	1.00	52.87	52.87
037907	RUSK ISD	11.00	264.98	24.08
037908	NEW SUMMERFIELD ISD	7.68	105.14	13.69
037909	NELLS ISD	1.00	24.00	24.00
038901	CHILDRESS ISD	1.00	26.00	26.00
039901	BYERS ISD	3.41	78.27	22.96
039902	HENRIETTA ISD	0.75	12.61	16.81
039903	PETROLIA ISD	2.00	69.83	34.91
039904	BELLEVUE ISD	1.00	34.11	34.11
039905	MIDWAY ISD	1.73	18.21	10.54
040901	NORTON ISD	1.00	17.72	17.72
040902	WHITEFACE CONS ISD	3.74	68.53	18.34
040903	BLEDSOE ISD	2.00	36.24	18.12
041901	BRONTE ISD	1.00	5.90	5.90
041902	ROBERT LEE ISD	1.00	28.64	28.64
042901	COLEMAN ISD	1.00	26.54	26.54
042903	SANTA ANNA ISD	4.63	81.15	17.52
042905	PANTHER CREEK CONS ISD	2.00	28.43	14.22
042906	NOVICE ISD	1.00	21.63	21.63
043901	ALLEN ISD	1.00	14.49	14.49
043902	ANNA ISD	14.50	382.79	28.88
043903	CELINA ISD	2.00	46.08	23.04
043904	FARMERSVILLE ISD	3.00	58.11	16.70
043905	FRISCO ISD	3.00	63.36	21.12
043907	MCKINNEY ISD	4.00	90.77	22.69
043908	MELISSA ISD	10.72	309.09	28.82
		1.37	19.18	14.01

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COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
043910	PLANO ISD	80.65	1,910.22	23.69
043911	PRINCETON ISD	4.33	110.39	25.52
043912	PROSPER ISD	1.57	44.00	28.06
043914	WYLIE ISD	11.28	175.43	15.55
043917	BLUE RIDGE ISD	1.00	33.00	33.00
043918	COMMUNITY ISD	1.00	68.98	68.98
043919	LOVEJOY ISD	1.00	29.03	29.03
044902	WELLINGTON ISD	2.00	52.16	26.08
044904	SAMNORWOOD ISD	0.10	13.90	143.04
045902	COLUMBUS ISD	1.50	103.86	69.24
045903	RICE CONS ISD	4.39	109.46	24.92
045905	WEIMAR ISD	1.00	46.83	46.83
046901	NEW BRAUNFELS ISD	9.00	304.29	33.81
046902	COMAL ISD	14.00	406.00	29.00
047901	COMANCHE ISD	3.95	74.99	18.97
047902	DE LEON ISD	2.00	50.36	25.18
047903	GUSTINE ISD	1.00	17.00	17.00
047905	SIDNEY ISD	1.00	12.95	12.95
048901	EDEN CONS ISD	2.40	33.81	14.06
048903	PAINT ROCK ISD	1.00	16.97	16.97
049901	GAINESVILLE ISD	4.00	171.35	42.84
049902	MUENSTER ISD	0.86	29.11	33.68
049903	VALLEY VIEW ISD	2.00	39.05	19.52
049905	CALLISBURG ISD	2.00	54.86	27.43
049906	ERA ISD	1.00	28.07	28.07
049907	LINDSAY ISD	1.33	28.93	21.70
049908	WALNUT BEND ISD	0.87	4.13	4.75
049909	SIVELLS BEND ISD	0.12	5.88	48.50
050901	EVANT ISD	1.00	19.18	19.18
050902	GATESVILLE ISD	3.22	137.91	42.83
050904	OGLESBY ISD	0.88	15.24	17.40
050909	JONESBORO ISD	0.87	17.52	20.16
050910	COPPERAS COVE ISD	16.46	386.66	23.48
051901	PADUCAH ISD	1.00	36.50	36.50
052901	CRANE ISD	6.00	109.24	18.21
053001	CROCKETT CO CONS ISD	2.46	74.31	30.15
054901	CROSBYTON ISD	2.45	69.56	28.27
054902	LORENZO ISD	5.00	44.00	8.80
054903	RALLS ISD	3.00	55.00	18.33
055901	CULBERSON COUNTY ISD	3.00	60.06	20.02
056901	DALHART ISD	4.00	97.24	24.31
056902	TEXLINE ISD	1.00	17.68	17.68
057903	CARROLLTON-FARMERS BRANCH ISD	32.25	1,070.79	33.20
057904	CEDAR HILL ISD	14.55	287.64	19.77
057905	DALLAS ISD	443.00	8,296.38	18.73
057906	DE SOTO ISD	11.00	366.87	33.35
057907	DUNCANVILLE ISD	26.96	574.90	21.31
057909	GARLAND ISD	82.00	2,073.27	25.28
057910	GRAND PRAIRIE ISD	41.00	910.61	22.21
057911	HIGHLAND PARK ISD	17.00	305.29	17.96
057912	IRVING ISD	30.50	1,330.83	43.63
057913	LANCASTER ISD	11.00	267.85	24.35
057914	MESQUITE ISD	55.41	1,362.06	24.58
057916	RICHARDSON ISD	78.00	2,084.25	26.72
057919	SUNNYVALE ISD	1.00	23.48	23.48
057920	WILMER-HUTCHINS ISD	12.00	232.64	19.39
057922	COPPELL ISD	10.00	249.84	24.98
058902	DAWSON ISD	1.00	19.35	19.35
058905	KLONDIKE ISD	1.00	26.00	26.00
058906	LAMESA ISD	7.00	188.21	26.89
058909	SANDS ISD	2.00	18.63	9.31
059901	HEREFORD ISD	9.00	319.11	35.46
059902	WALCOTT ISD	1.00	5.86	5.86
060902	COOPER ISD	2.50	59.01	23.58
060914	FANNINDEL ISD	1.00	24.36	24.36
061901	DENTON ISD	42.00	660.07	15.72
061902	LEWISVILLE ISD	43.07	1,288.92	29.74
061903	PILOT POINT ISD	3.50	65.50	18.71
061905	KRUM ISD	1.00	59.45	59.45
061906	PONDER ISD	1.00	33.74	33.74
061907	AUBREY ISD	2.00	54.25	27.12
061908	SANGER ISD	6.00	96.80	16.13
061910	ARGYLE ISD	2.00	38.96	19.48
061911	NORTHWEST ISD	11.71	227.98	19.45
061912	LAKE DALLAS ISD	3.73	109.26	29.27
061914	LITTLE ELM ISD	2.73	63.41	23.27
062901	CUERO ISD	7.00	126.83	18.12
062902	NORDHEIM ISD	0.87	17.13	19.71
062903	YOAKUM ISD	3.00	108.15	36.05
062904	YORKTOWN ISD	2.52	57.91	22.95
062905	WESTHOFF ISD	0.67	6.33	9.50
062906	MEYERSVILLE ISD	1.00	10.50	10.50
063903	SPUR ISD	1.00	38.00	38.00
063904	PATTON SPRINGS ISD	2.35	11.15	4.76
064901	ASHERTON ISD	4.00	32.39	8.10
064903	CARRIZO SPRINGS CONS ISD	9.52	151.95	15.95
065901	CLARENDON ISD	1.00	43.13	43.13

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APPENDIX A
1991-92 TEACHER TO ADMINISTRATOR RATIOS COMPARED TO STANDARD
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COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
065902	HEDLEY ISD	2.00	13.50	6.75
066901	BENAVIDES ISD	4.52	56.84	12.57
066902	SAN DIEGO ISD	6.00	106.98	17.83
066903	FREER ISD	2.00	84.12	42.06
067902	CISCO ISD	2.40	58.49	24.32
067903	EASTLAND ISD	3.00	76.00	25.33
067904	GORMAN ISD	2.00	27.33	13.66
067907	RANGER ISD	2.00	52.50	26.25
067908	RISING STAR ISD	1.45	19.57	13.47
068901	ECTOR COUNTY ISD	80.84	1,624.15	20.09
069901	ROCKSPRINGS ISD	1.39	33.75	24.23
069902	NUECES CANYON CONS ISD	2.00	31.89	15.95
070901	AVALON ISD	0.86	16.51	19.26
070903	ENNIS ISD	10.50	249.14	23.73
070905	FERRIS ISD	3.00	89.68	29.89
070907	ITALY ISD	2.31	43.69	18.90
070908	MIDLOTHIAN ISD	10.00	178.15	17.81
070909	MILFORD ISD	0.62	18.00	29.15
070910	PALMER ISD	1.00	48.11	48.11
070911	RED OAK ISD	6.00	183.41	30.57
070912	WAXAHACHIE ISD	12.00	294.24	24.52
070915	WAYPEARL ISD	2.42	34.72	14.34
071901	CLINT ISD	6.44	275.73	42.80
071902	EL PASO ISD	137.90	3,759.64	27.26
071903	FABENS ISD	5.81	140.17	24.13
071904	SAN ELIZARIO ISD	6.00	109.66	18.28
071905	YSLETA ISD	136.00	2,981.30	21.92
071906	ANTHONY ISD	2.00	44.19	22.10
071907	CANUTILLO ISD	10.15	230.37	22.69
071908	TORNILLO ISD	2.00	28.30	14.15
071909	SOCORRO ISD	28.50	898.44	31.52
072901	THREE WAY ISD	1.00	3.00	3.00
072902	DUBLIN ISD	3.00	72.00	24.00
072903	STEPHENVILLE ISD	6.00	174.24	29.04
072904	BLUFF DALE ISD	0.89	6.76	7.57
072908	HUCKABAY ISD	1.00	16.00	16.00
072909	LINGLEVILLE ISD	1.00	17.76	17.76
072910	MORGAN MILL ISD	0.39	6.44	16.48
073901	CHILTON ISD	3.93	26.56	6.75
073903	MARLIN ISD	8.00	119.82	14.98
073904	WESTPHALIA ISD	0.36	7.29	20.48
073905	ROSEBUD-LOTT ISD	1.36	65.48	47.42
074903	BONHAM ISD	5.50	116.75	21.23
074904	DODD CITY ISD	1.00	19.37	19.37
074905	ECTOR ISD	1.00	15.77	15.77
074907	HONEY GROVE ISD	1.00	48.37	48.37
074909	LEONARD ISD	3.40	40.40	11.92
074911	SAVOY ISD	2.00	18.84	9.42
074912	TRENTON ISD	1.00	26.39	26.39
074917	SAM RAYBURN ISD	1.40	28.00	20.02
075901	PLATONIA ISD	1.51	37.21	24.61
075902	LA GRANGE ISD	3.00	118.80	39.60
075903	SCHULENBURG ISD	1.00	54.88	54.88
075906	FAYETTEVILLE ISD	1.00	18.58	18.58
075908	ROUND TOP-CARMINE ISD	1.00	18.00	18.00
076903	ROBY CONS ISD	1.00	27.89	27.89
076904	ROTAN ISD	1.00	39.86	39.86
077901	FLOYDADA ISD	6.76	91.67	13.56
077902	LOCKNEY ISD	1.00	58.93	58.93
078901	CROWELL ISD	2.00	29.77	14.88
079901	LAMAR CONSOLIDATED ISD	36.74	748.58	20.38
079906	NEEDVILLE ISD	2.00	119.92	59.96
079907	FORT BEND ISD	76.27	2,078.50	27.25
079910	STAFFORD MSD	8.00	95.40	11.92
080901	MOUNT VERNON ISD	2.64	80.24	30.36
081902	FAIRFIELD ISD	5.52	97.30	17.61
081904	TEAGUE ISD	2.50	71.36	28.54
081905	NORTHAM ISD	1.00	31.00	31.00
081906	DEW ISD	1.00	4.00	4.00
082902	DILLEY ISD	3.94	68.79	17.46
082903	PEARSALL ISD	7.44	172.67	23.21
083901	SEAGRAVES ISD	1.35	54.66	40.63
083902	LOOP ISD	1.00	19.24	19.24
083903	SEMINOLE ISD	7.76	181.66	23.40
084901	DICKINSON ISD	14.50	340.60	23.48
084902	GALVESTON ISD	31.82	670.59	21.62
084903	HIGH ISLAND ISD	2.00	22.88	11.44
084904	LA MARQUE ISD	15.00	300.97	20.06
084906	TEXAS CITY ISD	10.00	378.69	37.87
084908	HITCHCOCK ISD	6.62	79.40	12.00
084909	SANTA FE ISD	8.00	230.71	28.84
084910	CLEAR CREEK ISD	44.00	1,300.54	29.56
084911	FRIENDSWOOD ISD	7.00	207.64	29.66
085902	POST ISD	1.32	72.34	54.74
085903	SOUTHLAND ISD	1.00	21.20	21.20
086901	FREDERICKSBURG ISD	9.00	161.67	17.96
086902	HARPER ISD	1.00	23.37	23.37

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087901	GLASSCOCK ISD	1.00	33.26	33.26
088902	GOLIAD ISD	5.54	90.60	16.37
089901	GONZALES ISD	4.87	167.50	34.40
089903	NIXON SMILEY CONS ISD	2.45	69.80	28.46
089905	WAELDER ISD	1.33	21.14	15.95
090901	ALANREED ISD	1.00	3.00	3.00
090902	LEFORS ISD	0.50	19.00	38.00
090903	MCLEAN ISD	1.50	28.48	18.30
090904	PAMPA ISD	9.81	270.85	27.62
090905	GRANDVIEW-HOPKINS ISD	2.00	4.00	2.00
091901	BELLS ISD	2.00	45.00	22.50
091902	COLLINSVILLE ISD	1.00	28.23	28.23
091903	DENISON ISD	12.29	275.22	22.40
091905	HOWE ISD	3.00	56.00	18.67
091906	SHERMAN ISD	14.99	342.48	22.85
091907	TIOGA ISD	1.00	11.00	11.00
091908	VAN ALSTYNE ISD	1.00	52.83	52.83
091909	WHITESBORO ISD	3.00	75.64	25.21
091910	WHITEWRIGHT ISD	1.50	45.43	30.29
091913	POTTSBORO ISD	3.00	67.00	22.33
091914	S AND S CONS ISD	2.00	54.57	27.28
091917	GUNTER ISD	1.31	30.80	23.44
091918	TOM BEAN ISD	2.75	45.71	16.62
092901	GLADEWATER ISD	4.00	145.21	36.30
092902	KILGORE ISD	10.00	228.64	22.86
092903	LONGVIEW ISD	22.50	531.00	23.60
092904	PINE TREE ISD	14.87	291.27	19.59
092906	SABINE ISD	6.37	79.56	12.49
092907	SPRING HILL ISD	4.81	97.40	20.25
092908	WHITE OAK ISD	2.65	87.37	33.00
093901	ANDERSON-SHIRO CONS ISD	1.94	31.54	16.26
093903	IOLA ISD	2.00	27.85	13.92
093904	NAVASOTA ISD	7.71	179.66	23.29
093905	RICHARDS ISD	1.00	15.43	15.43
094901	SEGUIN ISD	20.00	475.98	23.80
094902	SCHERTZ-CIBOLO-U CITY ISD	14.87	253.52	17.05
094903	NAVARRO ISD	2.00	42.21	21.10
094904	MARION ISD	2.89	71.11	24.58
095901	ABERNATHY ISD	4.00	69.00	17.25
095902	COTTON CENTER ISD	1.00	18.98	18.98
095903	HALE CENTER ISD	2.46	55.54	22.54
095904	PETERSBURG ISD	3.00	36.96	12.32
095905	PLAINVIEW ISD	9.00	365.80	40.64
096904	MEMPHIS ISD	1.00	42.64	42.64
096905	TURKEY-QUITAQUE ISD	1.00	25.75	25.75
096908	LAKEVIEW ISD	1.00	10.00	10.00
097902	HAMILTON ISD	3.00	54.13	18.04
097903	HICO ISD	2.19	36.97	16.89
098901	GRUVER ISD	2.00	46.32	23.16
098903	PRINGLE-MORSE CONS ISD	1.00	11.00	11.00
098904	SPEARMAN ISD	2.00	61.90	30.95
099902	CHILLICOTHE ISD	1.00	22.52	22.52
099903	QUANAH ISD	2.00	62.00	31.00
100903	KOUNTZE ISD	3.00	89.00	29.67
100904	SILSBEE ISD	13.00	232.46	17.88
100905	HARDIN-JEFFERSON ISD	5.19	123.52	23.80
100907	LUMBERTON ISD	9.00	136.92	15.21
100908	WEST HARDIN COUNTY CONS ISD	4.00	48.34	12.08
101902	ALDINE ISD	64.00	2,384.20	37.25
101903	ALIEF ISD	92.13	1,916.91	20.81
101905	CHANNELVIEW ISD	12.00	304.72	25.39
101906	CROSBY ISD	11.00	206.13	18.74
101907	CYPRESS-FAIRBANKS ISD	116.00	2,628.04	22.66
101908	DEER PARK ISD	16.00	595.13	37.20
101909	NORTH FOREST ISD	38.00	743.29	19.56
101910	GALENA PARK ISD	32.00	823.01	25.72
101911	GOOSE CREEK ISD	43.48	1,013.66	23.31
101912	HOUSTON ISD	481.34	10,967.19	22.78
101913	HUMBLE ISD	62.91	1,230.37	19.56
101914	KATY ISD	45.00	1,117.94	24.84
101915	KLEIN ISD	47.00	1,623.85	34.55
101916	LA PORTE ISD	18.00	481.26	26.74
101917	PASADENA ISD	70.00	2,194.18	31.35
101919	SPRING ISD	38.00	1,167.57	30.73
101920	SPRING BRANCH ISD	56.00	1,678.29	29.97
101921	TOMBALL ISD	14.23	299.15	21.02
101924	SHELDON ISD	8.61	255.89	29.73
101925	HUFFMAN ISD	5.27	123.40	23.40
102901	KARNACK ISD	3.00	40.35	13.45
102902	MARSHALL ISD	16.50	369.11	22.37
102903	WASKOM ISD	3.00	61.00	20.33
102904	HALLSVILLE ISD	10.54	199.65	18.95
102905	HARLETON ISD	1.33	37.20	27.90
102906	ELYSIAN FIELDS ISD	3.00	61.00	20.33
103901	CHANNING ISD	0.50	15.62	31.24
103902	HARTLEY ISD	1.00	16.00	16.00
104901	HASKELL ISD	2.40	55.79	23.20

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104902	ROCHESTER ISD	1.00	18.44	18.44
104903	RULE ISD	1.00	22.00	22.00
104907	PAINT CREEK ISD	1.00	14.59	14.59
105902	SAN MARCOS CONS ISD	18.60	404.78	21.76
105904	DRIPPING SPRINGS ISD	3.88	117.98	30.40
105905	WIMBERLEY ISD	2.00	64.60	32.30
105906	HAYS CONS ISD	9.74	262.14	26.92
106901	CANADIAN ISD	1.88	72.81	38.71
107901	ATHENS ISD	9.74	204.92	21.04
107902	BROWNSBORO ISD	4.00	128.40	32.10
107904	CROSS ROADS ISD	1.38	37.63	27.34
107905	EUSTACE ISD	3.00	70.00	23.33
107906	MALAKOFF ISD	4.00	68.08	17.02
107907	TRINIDAD ISD	2.00	20.80	10.40
107908	MURCHISON ISD	1.00	12.00	12.00
107910	LA POYNOR ISD	1.00	34.00	34.00
108902	DONNA ISD	35.33	481.71	13.63
108903	EDCOUCH-ELSA ISD	18.00	243.41	13.52
108904	EDINBURG ISD	47.16	1,029.16	21.82
108905	HIDALGO ISD	12.00	151.23	12.60
108906	MCALLEN ISD	65.22	1,332.23	20.43
108907	MERCEDES ISD	24.00	279.24	11.63
108908	MISSION CONS ISD	25.00	641.44	25.66
108909	PHARR-SAN JUAN-ALAMO ISD	58.48	1,036.49	17.75
108910	PROGRESO ISD	7.00	107.53	15.36
108911	SHARYLAND ISD	7.00	176.00	25.14
108912	LA JOYA ISD	44.61	602.10	12.92
108913	WESLACO ISD	45.00	702.18	15.60
108914	LA VILLA ISD	5.00	55.00	11.00
108915	MONTE ALTO ISD	3.00	37.30	12.43
108916	VALLEY VIEW ISD	4.00	97.20	24.30
109901	ABBOTT ISD	0.44	15.19	34.49
109903	COVINGTON ISD	1.00	17.35	17.35
109904	HILLSBORO ISD	3.65	107.83	29.54
109905	HUBBARD ISD	1.50	35.84	23.97
109907	ITASCA ISD	2.00	39.10	19.55
109908	MALONE ISD	0.50	6.00	12.00
109910	MOUNT CALM ISD	1.42	8.00	5.62
109911	WHITNEY ISD	2.00	71.50	35.75
109912	AQUILLA ISD	2.00	14.36	7.18
109913	BLUM ISD	1.00	19.00	19.00
109914	PENELOPE ISD	0.44	13.12	29.78
110901	ANTON ISD	2.00	29.38	14.69
110902	LEVELLAND ISD	8.00	266.54	33.32
110905	ROPES ISD	2.00	29.06	14.53
110906	SMYER ISD	1.50	27.99	18.66
110907	SUNDOWN ISD	2.00	54.33	27.17
110908	WHITHARRAL ISD	1.00	17.69	17.70
111901	GRANBURY ISD	8.36	322.62	38.57
111902	LIPAN ISD	1.32	16.26	12.36
111903	TOLAR ISD	1.00	24.07	24.07
112901	SULPHUR SPRINGS ISD	10.00	238.75	23.88
112905	CUMBY ISD	1.00	21.00	21.00
112906	NORTH HOPKINS ISD	1.00	25.95	25.95
112907	MILLER GROVE ISD	1.00	17.59	17.59
112908	COMO-PICKTON ISD	1.00	38.28	38.28
112909	SALTILLO ISD	0.62	19.98	32.28
112910	SULPHUR BLUFF ISD	0.88	16.50	18.73
113901	CROCKETT ISD	5.00	118.48	23.70
113902	GRAPELAND ISD	2.00	59.50	29.75
113903	LOVELADY ISD	2.00	40.00	20.00
113905	LATEXO ISD	1.76	32.36	18.37
113906	KENNARD ISD	1.43	37.13	25.88
114901	BIG SPRING ISD	15.00	289.38	19.29
114902	COAHOMA ISD	1.00	68.53	68.53
114904	FORSAN ISD	1.00	38.48	38.48
115902	ALLAMOORE CSD	0.13	0.88	7.00
115901	FT HANCOCK ISD	2.00	24.21	12.11
115902	SIERRA BLANCA ISD	2.00	16.79	8.39
115903	DELL CITY ISD	2.00	17.00	8.50
116901	CADDO MILLS ISD	0.95	92.00	95.01
116902	CELESTE ISD	1.00	31.13	31.13
116903	COMMERCE ISD	5.74	99.26	17.30
116905	GREENVILLE ISD	13.22	324.78	24.56
116906	LONE OAK ISD	3.00	38.86	12.95
116908	QUINLAN ISD	3.33	143.97	43.19
116909	WOLFE CITY ISD	1.00	38.53	38.53
116910	CAMPBELL ISD	1.00	26.50	26.50
116915	BLAND ISD	1.00	23.85	23.85
116916	BOLES ISD	2.00	21.50	10.75
117901	BORGER ISD	8.50	206.29	24.27
117903	SANFORD ISD	4.00	87.50	21.87
117904	PLEMONS-STINNETT-PHILLIPS CONS ISD	3.00	70.00	23.33
117907	SPRING CREEK ISD	1.00	5.00	5.00
118902	IRION CO ISD	1.40	31.10	22.14
119901	BRYSON ISD	1.25	21.00	16.80
119902	JACKSBORO ISD	2.54	76.84	30.30

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1991-92 TEACHER TO ADMINISTRATOR RATIOS COMPARED TO STANDARD
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COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
119903	PERRIN-WHITT CONS ISD	1.00	27.16	27.16
120901	EDNA ISD	5.24	113.83	21.71
120902	GANADO ISD	1.51	49.01	29.77
120905	INDUSTRIAL ISD	3.00	65.12	21.71
121902	BROOKELAND ISD	1.39	19.33	13.88
121903	BUNA ISD	4.00	100.31	25.08
121904	JASPER ISD	13.00	212.00	16.31
121905	KIRBYVILLE ISD	4.00	98.00	24.50
121906	EVADALE ISD	2.79	37.22	13.34
122901	FT DAVIS ISD	2.00	31.53	15.76
122902	VALENTINE ISD	2.00	14.00	7.00
123905	NEDERLAND ISD	9.00	299.00	33.22
123907	PORT ARTHUR ISD	34.00	703.75	20.70
123908	PORT NECHES ISD	16.00	314.59	19.66
123910	BEAUMONT ISD	72.00	1,283.86	17.82
123913	SABINE PASS ISD	2.00	24.02	12.01
123914	HAMSHIRE-FANNETT ISD	3.66	109.39	29.88
124901	JIM HOGG COUNTY ISD	4.95	84.93	17.15
125901	ALICE ISD	20.00	373.89	18.69
125902	BEN BOLT-PALITO BLANCO ISD	1.00	36.00	36.00
125903	ORANGE GROVE ISD	4.00	80.95	20.24
125905	PREMONT ISD	4.44	69.53	15.66
125906	LA GLORIA ISD	1.00	6.18	6.18
126901	ALVARADO ISD	5.00	143.24	28.65
126902	BURLESON ISD	11.50	327.17	28.45
126903	CLEBURNE ISD	20.00	328.65	16.43
126904	GRANDVIEW ISD	3.00	57.01	19.00
126905	JOSHUA ISD	7.00	164.42	23.49
126906	KEENE ISD	3.00	55.00	18.33
126907	RIO VISTA ISD	1.44	49.35	34.26
126908	VENUS ISD	2.00	66.41	33.21
126911	GODLEY ISD	1.00	58.65	58.65
127901	ANSON ISD	4.14	64.95	15.68
127903	HAMLIN ISD	1.00	58.00	58.00
127904	HAMLEY ISD	3.21	53.25	16.57
127905	LUEDERS-AVOCA ISD	2.00	20.47	10.24
127906	STANFORD ISD	4.00	64.00	16.00
128901	KARNES CITY ISD	3.00	80.00	26.67
128902	KENEDY ISD	3.45	76.42	22.14
128903	RUNGE ISD	2.00	31.94	15.97
128904	FALLS CITY ISD	1.48	26.97	18.56
129901	CRANDALL ISD	4.38	76.14	17.38
129902	FORNEY ISD	3.00	107.50	35.83
129903	KAUFMAN ISD	3.00	162.44	54.15
129904	KEMP ISD	7.45	90.68	12.17
129905	MABANK ISD	4.00	145.72	36.43
129906	TERRELL ISD	13.00	251.11	19.32
129910	SCURRY-ROSSER ISD	3.66	49.46	13.58
130901	BOERNE ISD	5.00	174.54	34.91
130902	COMFORT ISD	2.00	56.71	28.36
131001	KENEDY COUNTY WIDE CSD	1.00	7.00	7.00
132902	JAYTON-GIRARD ISD	2.00	23.60	11.80
133901	CENTER POINT ISD	4.88	49.13	8.22
133902	HUNT ISD	2.00	10.54	5.27
133903	KERRVILLE ISD	15.50	241.88	15.60
133904	INGRAM ISD	7.00	77.88	11.12
133905	DIVIDE ISD	0.50	1.57	3.14
134901	JUNCTION ISD	3.01	59.49	19.75
135001	GUTHRIE CSD	1.00	19.00	19.00
136901	BRACKETT ISD	1.48	42.00	28.99
137901	KINGSVILLE ISD	13.02	321.82	24.72
137902	RICARDO ISD	2.00	35.23	17.61
137903	RIVIERA ISD	4.91	44.20	9.01
137904	SANTA GERTRUDIS ISD	0.67	13.36	19.94
137905	LAURELES ISD	0.33	2.98	9.03
138901	GOREE ISD	0.87	10.26	11.81
138902	KNOX CITY-O'BRIEN ISD	2.00	40.03	20.02
138903	MUNDAY ISD	1.00	36.00	36.00
138904	BENJAMIN ISD	1.00	11.04	11.04
139905	CHISUM ISD	1.00	49.99	49.99
139908	ROXTON ISD	1.00	17.68	17.68
139909	PARIS ISD	9.97	283.99	29.67
139911	NORTH LAMAR ISD	6.88	160.61	23.34
139912	PRAIRILAND ISD	2.00	70.66	35.33
140901	AMHERST ISD	1.00	22.66	22.66
140904	LITTLEFIELD ISD	5.00	98.00	19.60
140905	OLTON ISD	1.26	62.48	49.51
140906	SPADE ISD	1.00	15.00	15.00
140907	SPRINGLAKE-EARTH ISD	1.00	41.97	41.97
140908	SUDAN ISD	3.00	38.74	12.91
141901	LAMPASAS ISD	5.50	157.66	28.67
141902	LOMETA ISD	1.00	19.72	19.72
142901	COTULLA ISD	4.00	94.83	23.71
143901	HALLETTSVILLE ISD	2.00	64.84	32.42
143902	HOULTON ISD	1.00	22.24	22.24
143903	SHINER ISD	1.00	48.18	48.18
143904	YYSEHRAD ISD	0.56	5.47	9.78

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COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
143905	SWEET HOME ISD	0.79	5.21	6.64
143906	EZZELL ISD	0.89	5.11	5.72
144901	GIDDINGS ISD	5.50	103.50	18.82
144902	LEXINGTON ISD	2.36	55.39	23.50
144903	DIME BOX ISD	1.00	17.79	17.79
145901	BUFFALO ISD	1.00	50.59	50.59
145902	CENTERVILLE ISD	2.00	40.43	20.21
145906	NORMANGEE ISD	1.00	30.53	30.53
145907	OAKWOOD ISD	2.00	32.48	16.24
145911	LEON ISD	0.99	44.57	44.88
146901	CLEVELAND ISD	8.00	173.78	21.72
146902	DAYTON ISD	8.64	187.23	21.66
146903	DEVERS ISD	1.00	11.00	11.00
146904	HARDIN ISD	3.00	82.00	27.33
146905	HULL-DAISETTA ISD	2.33	56.65	24.28
146906	LIBERTY ISD	10.26	165.78	16.15
146907	TARKINGTON ISD	3.00	88.01	29.34
147901	COOLIDGE ISD	1.00	23.00	23.00
147902	GROESBECK ISD	4.00	108.86	27.21
147903	MEXIA ISD	5.50	149.35	27.15
148901	BOOKER ISD	1.00	30.97	30.97
148902	FOLLETT ISD	1.00	18.71	18.71
148903	HIGGINS ISD	1.00	16.95	16.95
148905	DARROUZETT ISD	2.00	15.03	7.51
149901	GEORGE WEST ISD	4.00	88.50	20.13
149902	THREE RIVERS ISD	2.00	58.09	29.05
150901	LLANO ISD	3.00	89.00	29.67
152901	LUBBOCK ISD	66.99	2,022.39	30.19
152902	NEW DEAL ISD	3.00	46.97	15.66
152903	SLATON ISD	7.14	127.34	17.83
152906	LUBBOCK-COOPER ISD	4.00	107.00	26.75
152907	FRENSHIP ISD	6.00	264.00	44.13
152908	ROOSEVELT ISD	4.00	92.00	23.00
152909	SHALLOWATER ISD	2.52	67.68	26.82
152910	IDALOU ISD	2.56	60.90	23.79
153903	O'DONNELL ISD	1.76	34.31	19.47
153904	TAHOKA ISD	1.56	58.83	37.64
153905	NEW HOME ISD	1.00	28.31	28.31
154901	MADISONVILLE CONS ISD	4.00	111.79	27.95
154903	NORTH ZULCH ISD	2.00	19.50	9.75
155901	JEFFERSON ISD	5.00	104.22	20.84
156902	STANTON ISD	4.00	72.31	18.08
156905	GRADY ISD	1.52	20.83	13.67
157901	MASON ISD	3.00	54.32	18.11
158901	BAY CITY ISD	16.84	270.63	16.07
158902	TIDEHAVEN ISD	2.00	64.50	32.25
158904	MATAGORDA ISD	1.00	9.00	9.00
158905	PALACIOS ISD	5.48	126.53	23.11
158906	VAN VLECK ISD	5.40	65.72	12.16
159901	EAGLE PASS ISD	19.00	537.44	28.29
160901	BRADY ISD	4.48	94.77	21.51
160904	ROCHELLE ISD	2.00	18.47	9.23
160905	LOHN ISD	1.00	12.24	12.24
161901	CRAWFORD ISD	2.00	31.36	15.68
161903	MIDWAY ISD	10.76	398.06	37.00
161906	LA VEGA ISD	6.57	143.02	21.76
161907	LORENA ISD	2.50	69.45	27.83
161908	MART ISD	1.00	44.00	44.00
161909	MCGREGOR ISD	4.00	73.00	18.25
161910	MOODY ISD	2.00	52.01	26.00
161912	RIESEL ISD	1.00	32.19	32.19
161914	MACO ISD	34.28	951.00	27.76
161916	WEST ISD	3.00	77.00	25.67
161918	AXTELL ISD	1.50	95.01	63.34
161919	BRUCEVILLE-EDDY ISD	1.00	34.23	34.23
161920	CHINA SPRING ISD	3.00	56.84	18.95
161921	CONNALLY ISD	6.58	146.64	22.29
161922	ROBINSON ISD	3.00	109.57	36.52
161923	BOSQUEVILLE ISD	1.32	21.94	16.62
161924	HALLSBURG ISD	1.00	8.00	8.00
161925	GHOLSON ISD	0.50	10.00	20.00
162904	MCMULLEN COUNTY ISD	1.06	17.94	16.98
163901	DEVINE ISD	4.77	105.26	22.07
163902	D'HANIS ISD	1.00	19.60	19.60
163903	NATALIA ISD	2.00	56.00	28.00
163904	HONDO ISD	4.45	126.75	28.45
163908	MEDINA VALLEY ISD	1.87	117.75	63.00
164901	MENARD ISD	3.19	36.36	11.40
165901	MIDLAND ISD	52.50	1,178.76	22.45
165902	GREENWOOD ISD	1.60	83.72	52.33
166901	CAMERON ISD	4.60	119.89	26.06
166902	GAUSE ISD	1.00	7.00	7.00
166903	MILANO ISD	1.00	26.00	26.00
166904	ROCKDALE ISD	5.64	104.99	19.30
166905	THORNDALE ISD	2.35	28.66	12.22
166907	BUCKHOLTS ISD	0.74	12.43	16.32
167901	GOLDTHWAITE ISD	2.52	46.48	18.42

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167902	MULLIN ISD	1.00	12.86	12.86
167903	STAR ISD	0.43	9.77	22.49
167904	PRIDDY ISD	0.88	10.18	11.56
168901	COLORADO ISD	4.17	93.58	22.46
168902	LORAINE ISD	1.00	20.00	20.00
168903	WESTBROOK ISD	0.88	19.98	22.68
169901	BONIF ISD	2.38	106.57	44.76
169902	NOCONA ISD	3.00	53.65	17.88
169906	GOLD BURG ISD	1.00	11.77	11.77
169908	MONTAGUE ISD	0.89	6.11	6.84
169909	PRAIRIE VALLEY ISD	0.64	13.38	20.82
169910	FORESTBURG ISD	1.00	16.12	16.12
169911	SAINT JO ISD	1.00	23.77	23.77
170902	CONROE ISD	44.27	1,518.01	34.29
170903	MONTGOMERY ISD	6.00	138.85	23.14
170904	WILLIS ISD	7.00	200.00	28.57
170906	MAGNOLIA ISD	9.00	192.34	21.37
170907	SPLENDORA ISD	6.50	134.14	20.64
170908	NEW CANEY ISD	9.00	330.49	36.72
171901	DUMAS ISD	9.76	210.21	21.54
171902	SUNRAY ISD	2.76	43.31	15.68
172902	DAINGERFIELD-LONE STAR ISD	5.00	134.00	26.80
172905	PEWITT ISD	2.00	70.32	35.16
173901	MOTLEY COUNTY ISD	2.00	23.74	11.87
174901	CHIRENO ISD	1.00	22.68	22.68
174902	CUSHING ISD	2.00	35.24	17.62
174903	GARRISON ISD	4.00	49.49	12.37
174904	NACOGDOCHES ISD	17.00	384.91	22.64
174906	WODEN ISD	2.00	48.78	24.39
174908	CENTRAL HEIGHTS ISD	1.00	35.88	35.88
174909	MARTINSVILLE ISD	1.00	16.58	16.58
174910	ETOILE ISD	1.00	9.33	9.33
174911	DOUGLASS ISD	1.00	19.47	19.47
175902	BLOOMING GROVE ISD	1.00	49.10	49.10
175903	CORSICANA ISD	10.51	311.96	29.68
175904	DAWSON ISD	1.00	29.86	29.86
175905	FROST ISD	1.00	28.41	28.41
175907	KERENS ISD	1.86	48.64	26.16
175910	MILDRED ISD	3.00	27.24	9.08
175911	RICE ISD	1.00	17.00	17.00
176901	BURKEVILLE ISD	2.00	31.84	15.92
176902	NEWTON ISD	5.74	127.13	22.16
176903	DEWEYVILLE ISD	3.00	52.88	17.63
177901	ROSCOE ISD	1.23	36.09	29.44
177902	SWEETWATER ISD	7.00	186.01	26.57
177903	BLACKWELL CONS ISD	1.00	18.00	18.00
177905	HIGHLAND ISD	1.00	17.33	17.33
178901	AGUA DULCE ISD	1.00	34.00	34.00
178902	BISHOP CONS ISD	5.08	93.26	18.35
178903	CALALLEN ISD	11.00	264.42	24.04
178904	CORPUS CHRISTI ISD	133.88	2,543.92	19.00
178905	DRISCOLL ISD	1.00	18.43	18.43
178906	LONDON ISD	2.00	15.11	7.55
178908	PORT ARANSAS ISD	1.00	34.21	34.21
178909	ROBSTOWN ISD	13.44	281.20	20.92
178912	TULOSO-MIDWAY ISD	6.00	191.80	31.97
178913	BANQUETE ISD	3.48	62.66	18.03
178914	FLOUR BLUFF ISD	23.31	310.60	13.32
178915	WEST OSO ISD	7.88	129.72	16.46
179901	PERRYTON ISD	6.57	125.13	19.05
180901	BOYS RANCH ISD	3.52	58.76	16.68
180902	VEGA ISD	1.21	29.02	24.06
180903	ADRIAN ISD	0.89	14.07	15.89
180904	WILDORADO ISD	0.89	7.11	7.96
181901	BRIDGE CITY ISD	8.00	162.94	20.37
181905	ORANGEFIELD ISD	5.00	89.41	17.88
181906	WEST ORANGE-COVE CONS ISD	18.00	281.77	15.65
181907	VIDOR ISD	10.87	339.89	31.27
181908	LIT CYPRESS-MRCEVILLE ISD	6.00	201.33	33.56
182901	GORDON ISD	1.50	17.27	11.50
182902	GRAFORD ISD	14.41	31.38	2.18
182903	MINERAL WELLS ISD	8.00	222.58	27.82
182904	SANTO ISD	1.52	27.62	18.13
182905	STRAWN ISD	1.00	16.00	16.00
182906	PALO PINTO ISD	1.00	5.00	5.00
183901	BECKVILLE ISD	1.00	41.47	41.47
183902	CARTHAGE ISD	5.00	224.01	44.80
183904	GARY ISD	3.00	21.07	7.02
184901	POOLVILLE ISD	1.00	24.00	24.00
184902	SPRINGTOWN ISD	8.00	163.00	20.38
184903	WEATHERFORD ISD	12.00	313.00	26.09
184904	MILLSAP ISD	1.00	43.19	43.19
184907	ALEDO ISD	4.32	111.26	25.78
184908	PEASTER ISD	1.00	38.50	38.50
184909	BROCK ISD	1.00	33.24	33.24
184911	GARNER ISD	1.48	12.12	8.21
185901	BOVINA ISD	1.00	42.50	42.50

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185902	FARWELL ISD	1.00	39.02	39.02
185903	FRIONA ISD	4.76	91.23	19.16
185904	LAZBUDDIE ISD	1.00	23.78	23.78
186901	BUENA VISTA ISD	1.00	28.98	28.98
186902	FT STOCKTON ISD	7.00	211.69	30.24
186903	IRAAN-SHEFFIELD ISD	2.27	58.25	25.62
187901	BIG SANDY ISD	1.00	25.00	25.00
187903	GOODRICH ISD	1.00	24.73	24.73
187904	CORRIGAN-CAMDEN ISD	4.43	82.27	18.55
187906	LEGGETT ISD	1.00	17.00	17.00
187907	LIVINGSTON ISD	9.00	186.81	20.76
187910	ONALASKA ISD	2.00	25.00	12.50
188901	AMARILLO ISD	67.00	1,646.77	24.58
188902	RIVER ROAD ISD	4.43	73.71	16.62
188903	HIGHLAND PARK ISD	3.00	55.99	18.66
188904	BUSHLAND ISD	2.00	24.50	12.25
189901	MARFA ISD	1.22	38.98	31.87
189902	PRESIDIO ISD	4.81	69.93	14.54
190903	RAINS ISD	5.00	87.81	17.56
191901	CANYON ISD	8.00	355.68	44.46
192901	REAGAN COUNTY ISD	1.49	88.34	59.37
193902	LEAKEY ISD	1.00	23.21	23.21
194902	AVERY ISD	1.00	24.12	24.12
194903	TALCO-BOGATA CONS ISD	1.00	48.64	48.64
194904	CLARKSVILLE ISD	4.50	109.03	24.23
194905	DETROIT ISD	2.00	33.65	16.83
195901	PECOS-BARSTOW-TOYAH ISD	8.00	225.72	28.21
195902	BALMORHEA ISD	1.00	20.93	20.93
196901	AUSTWELL-TIVOLI ISD	1.82	20.30	11.16
196902	HOODSBORO ISD	2.43	51.57	21.23
196903	REFUGIO ISD	3.00	66.89	22.30
197902	MIAMI ISD	1.00	22.00	22.00
198901	BREMOND ISD	2.50	30.63	12.25
198902	CALVERT ISD	1.20	32.43	26.97
198903	FRANKLIN ISD	1.38	50.75	36.75
198905	HEARNE ISD	9.67	111.32	11.52
198906	HUMFORD ISD	1.00	6.00	6.00
199901	ROCKWALL ISD	8.37	269.11	32.15
199902	ROYSE CITY ISD	2.53	83.80	33.10
200901	BALLINGER ISD	3.75	78.25	20.87
200902	MILES ISD	1.00	33.12	33.12
200904	WINTERS ISD	3.00	64.01	21.34
200906	OLFEN ISD	0.29	7.65	26.79
201902	HENDERSON ISD	14.50	256.39	17.68
201903	LANEVILLE ISD	1.00	31.98	31.98
201904	LEVERETTS CHAPEL ISD	1.00	11.00	11.00
201907	MOUNT ENTERPRISE ISD	2.00	31.00	15.50
201908	OVERTON ISD	1.00	35.88	35.88
201910	TATUM ISD	5.33	82.99	15.56
201913	CARLISLE ISD	1.44	29.22	20.28
201914	WEST RUSK ISD	5.00	88.01	17.60
202903	HEMPHILL ISD	4.00	60.92	15.23
202905	WEST SABINE ISD	3.00	39.18	13.06
203901	SAN AUGUSTINE ISD	4.00	87.30	21.82
203902	BROADDUS ISD	1.00	31.00	31.00
204901	COLDSPRING-OAKHURST CONS ISD	6.00	105.88	17.65
204904	SHEPHERD ISD	6.68	96.64	14.64
205901	ARANSAS PASS ISD	5.00	131.05	26.21
205902	GREGORY-PORTLAND ISD	11.00	236.22	21.47
205903	INGLESIDE ISD	3.22	101.38	31.48
205904	MATHIS ISD	9.00	135.33	15.04
205905	ODEM-EDROY ISD	5.75	83.26	14.48
205906	SINTON ISD	7.00	150.58	21.51
205907	TAFT ISD	6.71	109.22	16.27
206901	SAN SABA ISD	2.38	66.34	27.86
206902	RICHLAND SPRINGS ISD	1.00	15.00	15.00
206903	CHEROKEE ISD	1.00	16.43	16.43
207901	SCHLEICHER ISD	2.42	56.89	23.54
208901	HERMLEIGH ISD	1.00	16.00	16.00
208902	SNYDER ISD	6.00	236.99	39.50
208903	IRA ISD	1.00	18.91	18.91
209901	ALBANY ISD	1.48	39.84	26.36
209902	MORAN ISD	0.79	13.42	16.95
210901	CENTER ISD	7.00	151.61	21.66
210902	JOAQUIN ISD	2.48	44.44	17.95
210903	SHELBYVILLE ISD	3.00	51.17	17.06
210904	TENAHA ISD	1.32	30.20	22.86
210905	TIMPSON ISD	2.00	54.00	27.00
210906	EXCELSIOR ISD	1.57	8.00	5.10
211901	TEXHOMA ISD	2.00	5.19	2.60
211902	STRATFORD ISD	1.76	39.42	22.43
212901	ARP ISD	2.64	51.52	19.50
212902	BULLARD ISD	1.00	65.83	65.83
212903	LINDALE ISD	7.76	137.93	17.77
212904	TROUP ISD	2.00	55.49	27.75
212905	TYLER ISD	34.48	1,039.50	30.15
212906	WHITEHOUSE ISD	5.00	208.90	41.78

PFTES = SUM OF PARTIAL FULL-TIME EQUIVALENTS

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APPENDIX A
1991-92 TEACHER TO ADMINISTRATOR RATIOS COMPARED TO STANDARD
SORTED BY COUNTY DISTRICT NUMBER

COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
212909	CHAPEL HILL ISD	8.00	181.01	22.63
212910	MINONA ISD	2.00	59.44	29.72
213901	GLEN ROSE ISD	6.07	107.01	17.63
214901	RIO GRANDE CITY ISD	26.00	428.36	16.48
214902	SAN ISIDRO ISD	3.00	31.57	10.52
214903	ROMA ISD	10.00	276.56	27.66
215901	BRECKENRIDGE ISD	3.00	107.84	35.95
216901	STERLING CITY ISD	1.00	32.25	32.25
217901	ASPERMONT ISD	1.00	37.48	37.48
218901	SONORA ISD	1.76	77.24	43.84
219901	HAPPY ISD	0.33	22.32	66.96
219903	TULIA ISD	4.92	100.49	20.42
219905	KRESS ISD	1.00	33.00	33.00
220901	ARLINGTON ISD	104.50	2,618.62	25.06
220902	BIRDVILLE ISD	59.00	1,127.22	19.11
220904	EVERMAN ISD	11.00	196.00	17.82
220905	FORT WORTH ISD	213.76	3,978.18	18.61
220906	GRAPEVINE-COLLEYVILLE ISD	30.74	533.26	17.35
220907	KELLER ISD	15.00	466.82	31.12
220908	MANSFIELD ISD	19.00	480.46	25.29
220909	MASONIC HOME ISD	2.24	14.48	6.44
220910	LAKE WORTH ISD	2.00	97.26	48.63
220912	CROWLEY ISD	8.00	340.31	42.54
220914	KENNEDALE ISD	6.00	124.95	20.83
220915	AZLE ISD	7.00	282.81	40.40
220916	HURST-EULESS-BEDFORD ISD	46.00	1,056.23	22.96
220917	CASTLEBERRY ISD	8.00	169.63	21.20
220918	EAGLE MT-SAGINAW ISD	13.00	262.98	20.23
220919	CARROLL ISD	6.87	128.08	18.65
220920	WHITE SETTLEMENT ISD	8.00	229.02	28.63
221901	ABILENE ISD	47.25	1,319.55	27.93
221904	MERKEL ISD	3.48	99.94	28.75
221905	TRENT ISD	2.00	17.89	8.94
221911	JIM NED CONS ISD	2.00	57.71	28.86
221912	HYLIE ISD	3.56	120.26	33.78
222901	TERRELL COUNTY ISD	2.00	30.12	15.06
223901	BROWNFIELD ISD	7.50	175.81	23.44
223902	MEADOW ISD	1.00	23.86	23.86
223903	UNION ISD	1.00	16.02	16.02
223904	WELLMAN ISD	1.30	19.94	15.34
224901	THROCKMORTON ISD	1.00	21.85	21.85
224902	WOODSON ISD	1.00	14.02	14.02
225902	MOUNT PLEASANT ISD	8.87	256.16	28.87
225905	WINFIELD ISD	1.00	9.00	9.00
225906	CHAPEL HILL ISD	2.00	19.11	9.55
225907	HARTS BLUFF ISD	1.00	24.00	24.00
226901	CHRISTOVAL ISD	1.00	25.29	25.29
226903	SAN ANGELO ISD	42.65	981.58	23.02
226905	WATER VALLEY ISD	2.39	31.61	13.22
226906	WALL ISD	5.00	68.44	13.69
226907	GRAPE CREEK-PULLIAM ISD	3.00	41.26	13.75
226908	VERIBEST ISD	1.00	13.09	13.09
227901	AUSTIN ISD	128.13	4,223.86	32.96
227904	PFLUGERVILLE ISD	11.00	429.81	39.07
227907	MANOR ISD	6.36	106.11	16.69
227909	EANES ISD	12.00	405.23	31.66
227910	DEL VALLE ISD	14.00	343.14	24.51
227912	LAGO VISTA ISD	1.00	37.77	37.77
227913	LAKE TRAVIS ISD	5.68	135.83	23.92
228901	GROVETON ISD	3.50	56.04	16.01
228903	TRINITY ISD	2.50	75.87	30.35
228904	CENTERVILLE ISD	1.00	15.75	15.75
228905	APPLE SPRINGS ISD	1.00	22.00	22.00
229901	COLMESNEIL ISD	1.00	31.36	31.36
229903	WOODVILLE ISD	7.00	111.33	15.90
229904	WARREN ISD	1.00	65.38	65.38
229905	SPURGER ISD	1.00	30.14	30.14
229906	CHESTER ISD	1.00	21.00	21.00
230901	BIG SANDY ISD	1.00	51.01	51.01
230902	GILMER ISD	5.40	137.14	25.37
230903	ORE CITY ISD	2.64	59.36	22.46
230904	UNION HILL ISD	1.00	25.60	25.60
230905	HARMONY ISD	1.40	50.59	36.01
230906	NEW DIANA ISD	3.00	49.34	16.45
230908	UNION GROVE ISD	3.13	45.87	14.67
231901	MCCAMEY ISD	3.55	57.07	16.09
231902	RANKIN ISD	2.46	36.79	14.93
232901	KNIPPA ISD	1.00	15.79	15.79
232902	SABINAL ISD	2.92	48.08	16.49
232903	UVALDE CONS ISD	11.88	308.82	25.99
232904	UTOPIA ISD	1.50	15.12	10.08
233901	SAN FELIPE-DEL RIO CONS ISD	31.18	567.50	18.20
233903	COMSTOCK ISD	1.00	13.98	13.98
234902	CANTON ISD	2.52	95.07	37.67
234903	EDGEWOOD ISD	1.00	48.21	48.21
234904	GRAND SALINE ISD	2.96	56.44	19.11
234905	MARTINS MILL ISD	2.05	22.95	11.01

PFTES - SUM OF PARTIAL FULL-TIME EQUIVALENTS

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1991-92 TEACHER TO ADMINISTRATOR RATIOS COMPARED TO STANDARD
SORTED BY COUNTY DISTRICT NUMBER

COUNTY DISTRICT NUMBER	DISTRICT NAME	TOTAL ADMINISTRATOR PFTES	TOTAL TEACHER PFTES	TEACHERS TO ADMINISTRATOR RATIO
234986	VAN ISD	3.88	104.54	26.94
234987	MILLS POINT ISD	4.23	140.23	33.18
234989	FRUITVALE ISD	3.35	26.65	7.95
235981	BLOOMINGTON ISD	6.00	67.81	11.30
235982	VICTORIA ISD	27.51	861.72	31.33
235983	MCFADDIN ISD	0.12	2.88	23.15
235984	NURSERY ISD	0.50	5.00	10.00
236981	NEW WAVERLY ISD	2.00	62.93	31.47
236982	HUNTSVILLE ISD	17.36	406.45	23.41
237982	HEMPSTEAD ISD	4.00	76.00	19.00
237984	HALLER ISD	9.74	172.82	17.75
237985	ROYAL ISD	5.44	90.94	16.64
238982	MONAHANS-WICKETT-PYOTE ISD	7.00	169.89	24.27
238984	GRANDFALLS-ROYALTY ISD	2.00	21.55	10.77
239981	BRENHAM ISD	13.00	280.51	21.58
239983	BURTON ISD	1.00	35.64	35.64
240981	LAREDO ISD	84.76	1,342.71	15.84
240982	MIRANDO CITY ISD	2.50	15.28	6.11
240983	UNITED ISD	34.50	753.71	21.85
240984	WEBB CONS ISD	1.61	36.25	22.56
241981	BOLING ISD	2.63	63.35	24.08
241982	EAST BERNARD ISD	2.00	59.97	29.99
241983	EL CAMPO ISD	5.76	223.82	38.85
241984	WHARTON ISD	6.00	185.65	30.94
241986	LOUISE ISD	1.00	34.81	34.81
242981	WOBEETIE ISD	1.00	6.84	6.84
242982	SHAMROCK ISD	3.00	42.48	14.16
242983	WHEELER ISD	1.32	35.00	26.55
242984	ALLISON ISD	1.00	15.00	15.00
242985	KELTON ISD	1.00	11.87	11.87
242986	BRISCOE ISD	2.00	12.00	6.00
243981	BURKBURNETT ISD	6.93	216.56	31.26
243982	ELECTRA ISD	3.00	51.00	17.00
243983	IOMA PARK CONS ISD	3.64	112.47	30.87
243985	WICHITA FALLS ISD	21.66	964.02	44.52
243986	CITY VIEW ISD	1.00	43.92	43.92
244981	HARROLD ISD	0.88	12.47	14.19
244983	VERNON ISD	7.00	189.62	27.09
244985	NORTHSIDE ISD	1.00	11.34	11.34
245981	LASARA ISD	2.50	18.55	7.42
245982	LYFORD ISD	8.26	96.65	11.70
245983	RAYMONDVILLE ISD	9.98	190.86	19.13
245984	SAN PERLITA ISD	1.00	18.62	18.62
246982	FLORENCE ISD	2.00	48.51	24.25
246984	GEORGETOWN ISD	6.81	356.54	52.36
246985	GRANGER ISD	2.50	28.20	11.28
246986	HUTTO ISD	1.67	46.73	28.04
246987	JARRELL ISD	1.00	32.00	32.00
246988	LIBERTY HILL ISD	5.54	79.62	14.38
246989	ROUND ROCK ISD	59.96	1,277.75	21.31
246911	TAYLOR ISD	12.00	160.46	13.37
246912	THRALL ISD	1.00	34.48	34.48
246913	LEANDER ISD	12.50	371.99	29.69
246914	COUPLAND ISD	1.33	7.67	5.79
247981	FLORESVILLE ISD	5.88	164.68	27.99
247983	LA VERNIA ISD	3.00	82.27	27.42
247984	POTH ISD	1.00	45.49	45.49
247986	STOCKDALE ISD	1.24	47.76	38.58
248981	KERMIT ISD	6.06	121.08	19.98
248982	WINK-LOVING ISD	2.00	39.50	19.75
249981	ALVORD ISD	2.38	33.62	14.12
249982	BOYD ISD	2.00	84.50	42.25
249983	BRIDGEPORT ISD	3.00	105.00	35.00
249984	CHICO ISD	1.00	39.00	39.00
249985	DECATUR ISD	4.76	118.74	24.93
249986	PARADISE ISD	1.32	48.52	36.72
250982	SLIDELL ISD	1.00	19.16	19.16
250983	HAWKINS ISD	2.27	57.72	25.39
250984	WINNSBORO ISD	3.00	106.93	35.64
250985	QUITMAN ISD	4.00	78.00	19.50
250986	YANTIS ISD	1.06	22.06	20.89
250987	ALBA-GOLDEN ISD	3.00	41.36	13.79
251981	DENVER CITY ISD	2.00	79.97	39.99
251982	PLAINS ISD	3.76	150.55	40.02
252981	GRAHAM ISD	3.00	45.97	15.32
252983	OLNEY ISD	3.50	155.50	44.43
253981	ZAPATA ISD	3.76	61.06	16.22
254981	CRYSTAL CITY ISD	10.00	169.00	16.90
254982	LA PRYOR ISD	11.75	133.62	11.37
		2.00	41.74	20.87

PFTES = SUM OF PARTIAL FULL-TIME EQUIVALENTS

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Appendix B

Administrative Cost as Defined as PEIMS Functions and Objects and Funds

Functions:

21 - Instructional Administration
A function for which expenditures are directly for activities that have as their purpose managing, directing and supervising general and specific instructional programs. This function also includes expenditures related to research and development of new modified instructional methods, techniques, procedures, programs, etc. (formally coded as function 24). Costs are to include those attributed to curriculum supervisors, instructional program area administrators or managers (e.g., special education supervisors or directors, federal program coordinators, cooperative fiscal agents, etc.), or other similar types of costs directly incurred in overseeing instructional programs, excluding those types of indirect costs pertaining to school administration (function code 23), general administration (function code 41), and direct noninstructional administrative costs (e.g., transportation, food services, plant maintenance, etc.). Program codes defined in Procedure Number CDE-413, Financial Accounting Manual, Bulletin 679, are usually assigned to this function, except general curriculum costs applicable to all programs of the district, which may use the 01 general program code.

41 - General Administration
A function for which expenditures are for purposes of managing or governing the school district as an overall entity and that cover multiple activities that are not directly and exclusively for costs applicable to specific functions. General administration costs are not directly or exclusively applicable to more specific functions. General administration is an indirect cost applicable to other expenditure functions of a school district. Examples of general administration are expenditures incurred by the school board, office of the superintendent, fiscal budget, accounting for business offices, textbook custodian, central personnel office, tax administration, central administration office support services (e.g., aggregation of district-wide pupil attendance figures), etc. General administration does not include costs for activities directly and exclusively for instructional administration (function 21), campus administration (function 23) or for direct noninstructional administrative costs incurred exclusively for such functions as transportation, food services, plant maintenance, etc.

Objects:

6100 - Payroll Costs
This major classification includes the gross salaries or wages and benefit costs for employee services. An employee of a local education agency is paid a salary or wage. The local education agency acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to, during, or after the normal employment period of hours, if the services or

tasks performed are at the general direction of the local education agency the amount paid to that employee is considered a payroll cost.

6200 - Professional and Contracted Services
The major account classification Professional and Contracted Services is used to record expenditures for services rendered to the local education agency by firms, individuals and other organizations, including internal services funds. However, internal service funds that account for employee benefits, such as health insurance, are to be classified to the appropriate code in the 6100 account group. Normally, professional and contracted services represent a complete service that is rendered for the local education agency, and no attempt should be made to separate labor from supplies.

6300 - Supplies and Materials
This major classification includes all expenditures for supplies and materials.

6400 - Other Operating Expenses
This code is used to classify expenditures for items other than Payroll Costs, Professional and Contracted Services, Supplies and Material, Debt Service and Capital Outlay that are necessary for the operation of the local education agency.

All Governmental Funds Except:

50 - Debt Service Fund
A governmental fund type, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase are to be made from the fund for which the debt was incurred.

60 - Capital Projects Fund
A governmental fund type, with budgetary control, that must be used to account, on the modified accrual basis, for projects financed by proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

70 - Proprietary Fund Types
Proprietary fund types, which include enterprise and internal service funds, are used to account for a local education agency's ongoing organizations and activities where net income and capital maintenance are measured. All related assets, liabilities, equities, revenues, expenses, and transfers are accounted for through the fund affected. Generally accepted accounting principles that apply to similar businesses in the private sector are applicable to proprietary type funds, as net income and financial position are to be determined.

Instructional Cost as Defined as PEIMS Functions and Objects and Funds

Functions:

11 - Instructional
A function for which expenditures are for the purpose of instructing students including those enrolled in adult basic education programs. This includes expenditures for direct classroom instruction and other activities that deliver, supplement or direct the delivery of learning situations to students, excluding costs applicable to instructional related services (function code 20 series) and student services (function code 30 series). Expenditures for the delivery of instruction in regular program basic skills; bilingual and English as a second language programs; remedial, tutorial and accelerated instruction programs; gifted and talented education programs; and vocational education programs; are function 11 costs. Also, expenditures for special education instructional purposes, including speech, occupational, and physical therapy and other related services necessary for the learning needs of handicapped students, are function 11 costs. Please refer to Procedure Number CDE-413 for program code definitions, which are usually required for function 11 expenditures. Upkeep and maintenance for buildings and improvements are to be coded for under function 51. Upkeep and repairs to instruction equipment are function 11 costs. Function 11 expenditures include instructional computing formally codes function 12.

22 - Instructional Resources and Media Services
A function for which expenditures are directly and exclusively for establishing and maintaining libraries and other major facilities dealing with instructional materials and media. Expenditures for instructional material and equipment (such as, books, videos, and film strips) purchased for and assigned to a classroom or to personnel who deliver instruction to students, are function 11 costs, even if controlled by a library.

31 - Guidance and Counseling Services
A function for which expenditures are directly and exclusively for activities that have as their purpose assessing and testing students' abilities, aptitudes and interest; counseling students with respect to career and educational opportunities and helping them establish realistic goals. This function includes costs of psychological services, identification of individual characteristics, testing, educational counseling, and occupational counseling. Expenditures for guidance personnel, counseling and their aides, etc., are function 31 costs.

Objects:

6100 - Payroll Costs
This major classification includes the gross salaries or wages and benefit costs for employee services. An employee of a local education agency is paid a salary or wage. The local education agency acts in a supervisory capacity over an employee and furnishes the working area and usually the equipment and materials necessary for the completion or performance of a task or service. Although an employee may work with more than one supervisor subsequent to,

during, or after the normal employment period of hours, if the services or tasks performed are at the general direction of the local education agency the amount paid to that employee is considered a payroll cost.

6200 - Professional and Contracted Services
The major account classification Professional and Contracted Services is used to record expenditures for services rendered to the local education agency by firms, individuals, and other organizations, including internal services funds. However, internal services funds that account for employee benefits, such as health insurance, are to be classified to the appropriate code in the 6100 account group. Normally, professional and contracted services represent a complete service that is rendered for the local education agency, and no attempt should be made to separate labor from supplies.

6300 - Supplies and Materials
This major classification includes all expenditures for supplies and materials.

6400 - Other Operating Expenses
This code is used to classify expenditures for items other than Payroll Costs, Professional and Contracted Services, Supplies and Material, Debt Service and Capital Outlay that are necessary for the operation of the local education agency.

All Governmental Funds Except:

50 - Debt Service Fund
A governmental fund type, with budgetary control, that must be used to account for general long-term debt principal and interest for debt issues and other long-term debts for which a tax has been dedicated. A separate bank account must be kept for this fund. Principal and interest payments for operating indebtedness including warrants, notes, and short-term lease-purchase agreements, are to be made from the fund for which the debt was incurred.

60 - Capital Projects Fund
A governmental fund type, with budgetary control, that must be used to account, on the modified accrual basis, for projects financed by proceeds from bond issues, or for capital projects otherwise mandated to be so accounted for in this fund.

70 - Propretary Fund Types
Proprietary fund types, which include enterprise and internal service funds, are used to account for a local education agency's ongoing organizations and activities where net income and capital maintenance are measured. All related assets, liabilities, equities, revenues, expenses, and transfers are accounted for through the fund affected. Generally accepted accounting principles that apply to similar businesses in the private sector are applicable to proprietary type funds, as net income and financial position are to be determined.

TEACHER TO ADMINISTRATIVE RATIOS, % ADMINISTRATIVE TO INSTRUCTIONAL COSTS, % WEIGHTED PUPILS IN SPEC. PROG & TAAS INFORMATION

NBR DIST	CATEGORY	INSTRUCT. EXPEND./ WGT ADA	ADMIN. EXPEND./ WGT ADA	1991-92 WEIGHTED PUPILS	% ADMIN. TO INSTRCT. COST	TEACHER TO ADMIN. RATIO	% WEIGHTED PUPIL SPEC. PROG.	% PASS ALL TAAS	% OF DISTS EXCEEDING STANDARD
ENROLLMENT GROUPINGS									
8	OVER 50,000	$2,055	$202	792,868	9.83	11.24	22.18	34.73	0.00
18	25,000 TO 49,999	$2,081	$198	671,917	9.51	11.18	16.29	50.75	0.00
47	10,000 TO 24,999	$2,042	$217	845,287	10.64	11.21	19.03	45.84	8.51
59	5,000 TO 9,999	$1,970	$219	407,870	11.13	11.45	17.58	47.12	18.64
88	3,000 TO 4,999	$2,007	$241	345,203	11.99	11.18	17.75	46.48	27.50
130	1,600 TO 2,999	$1,979	$260	312,581	13.11	10.80	18.76	43.92	39.23
118	1,000 TO 1,599	$2,059	$272	169,965	13.20	10.44	19.14	45.14	44.07
208	500 TO 999	$2,214	$315	169,388	14.23	10.32	18.72	47.63	57.21
382	UNDER 500	$2,466	$510	108,436	20.67	8.67	18.76	47.53	86.91
DISTRICT TYPE									
8	MAJOR URBAN	$2,064	$204	782,114	9.87	10.98	22.33	34.26	0.00
63	MAJOR SUBURBAN	$2,067	$209	1,060,377	10.09	11.31	15.78	52.01	15.87
24	OTHER CENTRAL CITY	$2,059	$217	498,789	10.53	11.38	20.55	44.61	4.17
76	OTHER CC SUBURBAN	$1,944	$232	337,559	11.93	10.75	18.64	42.22	36.84
71	INDEPENDENT TOWN	$1,941	$211	390,631	10.90	11.53	18.70	44.85	15.49
47	NON-METRO FAST GROWING	$1,897	$276	62,447	14.57	10.39	18.92	46.23	65.96
260	NON-METRO STABLE	$2,080	$274	491,550	13.16	10.89	18.75	44.88	44.23
981	RURAL	$2,363	$420	200,212	17.77	9.20	18.95	47.64	78.84
HEALTH (MED'AN=$140,578)									
104	UNDER $76,272	$1,897	$223	455,744	11.77	10.24	22.98	32.87	36.54
104	$76,272 TO $98,118	$1,959	$212	213,375	10.81	11.01	20.47	39.82	47.12
105	$98,119 TO $106,053	$2,037	$228	296,727	11.19	11.45	21.65	40.86	47.62
104	$106,054 TO $124,839	$1,937	$225	244,618	11.63	10.86	19.45	42.98	53.85
105	$124,840 TO $140,577	$1,961	$197	541,353	10.05	11.21	17.47	45.46	42.86
104	$140,578 TO $165,104	$1,992	$216	457,865	10.82	11.32	16.38	51.69	50.96
105	$165,105 TO $202,678	$2,040	$227	452,513	11.15	10.62	16.96	48.72	69.00
104	$202,679 TO $259,734	$2,075	$230	595,750	11.08	11.20	19.99	43.31	71.15
105	$259,735 TO $438,516	$2,327	$272	483,900	11.69	11.12	17.31	48.89	68.57
104	OVER $438,516	$2,966	$479	75,510	16.16	10.50	14.78	52.17	86.62
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
HEALTH (ST AVG=$181,540)									
679	UNDER $181,540	$1,966	$216	2,424,946	10.99	10.93	19.38	42.93	47.28
365	OVER $181,540	$2,209	$258	1,392,409	11.66	11.09	18.00	47.66	73.15
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
HEALTH BY EQUAL PUPILS PER GROUP									
24	UNDER $44,827	$1,916	$209	185,874	10.91	10.87	24.10	29.51	41.67
36	$44,827 TO < $63,744	$1,859	$233	284,192	12.51	10.27	23.00	31.70	30.56
80	$63,744 TO < $81,747	$1,967	$205	197,567	10.42	11.21	20.61	39.91	38.75
132	$81,747 TO < $99,824	$1,934	$236	194,828	12.21	10.98	19.04	43.50	47.73
50	$99,824 TO < $108,867	$2,091	$228	201,949	10.88	11.40	23.12	38.11	46.00
67	$108,867 TO < $120,027	$1,923	$218	193,365	11.35	10.84	19.54	42.36	53.73
65	$120,027 TO < $130,961	$1,908	$203	187,537	10.62	10.97	17.16	44.34	55.38
40	$130,961 TO < $136,498	$2,001	$206	188,213	10.29	10.72	17.12	47.50	47.50
26	$136,498 TO < $140,227	$1,974	$193	196,908	9.78	11.87	18.24	44.73	30.77
60	$140,227 TO < $155,909	$1,986	$236	178,914	11.88	11.25	15.62	50.54	50.00
40	$155,909 TO < $163,412	$1,942	$208	206,965	10.71	11.27	16.77	53.13	60.00
45	$163,412 TO < $176,618	$2,098	$224	195,900	10.67	11.20	16.31	48.59	48.89
38	$176,618 TO < $190,732	$1,986	$225	192,938	11.32	10.17	19.94	43.49	63.16
57	$190,732 TO < $215,663	$2,086	$235	183,933	11.28	10.67	14.80	54.53	70.18
90	$215,663 TO < $240,258	$2,105	$253	204,746	12.03	10.75	17.55	49.99	68.00
1	$240,258 TO < $240,994	$1,976	$182	222,285	9.20	11.47	22.75	32.75	0.00
41	$240,994 TO < $277,696	$2,210	$252	188,697	11.42	11.76	19.34	48.42	75.61
14	$277,696 TO < $300,182	$2,241	$254	189,290	11.35	11.16	19.60	36.66	71.43
38	$300,182 TO < $344,184	$2,390	$293	126,979	12.24	11.12	15.57	57.03	60.53
140	$344,184 AND OVER	$2,663	$369	184,314	13.85	10.84	14.71	56.04	80.71
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
TOTAL TAX EFFORT (ST AVG=$1.1629)									
261	UNDER 1.0519	$1,994	$224	628,928	11.24	11.04	20.87	38.99	57.47
261	1.0519 TO UNDER 1.1041	$2,027	$226	745,503	11.15	10.97	19.15	43.32	54.79
261	1.1041 TO UNDER 1.2617	$2,049	$234	1,157,973	11.41	10.75	18.89	43.38	52.11
261	1.2617 AND OVER	$2,105	$235	1,292,950	11.18	11.19	17.75	49.15	68.92
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
M&O EFF. TAX EFFORT (ST AVG=$1.0063)									
261	UNDER 0.8805	$1,917	$207	998,894	10.77	10.94	20.85	39.00	48.66
261	0.8805 TO 0.9896	$1,975	$222	748,292	11.24	11.35	17.84	46.18	49.43
261	0.9897 TO 1.1209	$2,098	$234	1,251,449	11.22	10.69	18.19	45.10	55.56
261	OVER 1.1209	$2,240	$265	819,520	11.82	11.19	18.47	49.31	71.65
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
HIGHEST PROPERTY VALUE CATEGORY									
352	RESIDENTIAL	$1,997	$212	2,353,535	10.60	11.08	18.39	47.14	33.52
308	LAND	$2,110	$334	167,269	15.82	10.08	19.92	43.59	73.70
208	OIL AND GAS	$2,341	$358	201,275	15.31	10.24	17.98	43.48	76.50
184	BUSINESS	$2,117	$234	1,095,276	11.07	11.15	19.93	39.65	48.91
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
1,050	STATE TOTAL	$2,056	$232	3,823,679	11.26	10.99	18.89	44.71	56.29

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APPENDIX C

TEACHER TO ADMINISTRATIVE RATIOS, % ADMINISTRATIVE TO INSTRUCTIONAL COSTS, % WEIGHTED PUPILS IN SPEC. PROG & TAAS INFORMATION

NBR DIST	CATEGORY	INSTRUCT. EXPEND./ MGT ADA	ADMIN. EXPEND./ MGT ADA	1991-92 WEIGHTED PUPILS	% ADMIN. TO INSTRCT. COST	TEACHER TO ADMIN. RATIO	% WEIGHTED PUPIL SPEC. PROG.	% PASS ALL TAAS	% OF DISTS EXCEEDING STANDARD
AEI GROUPS: PUPILS;HEALTH;% LOW INC									
163	<1K ; < AVG. ; <40%	$2,095	$304	98,772	14.50	10.24	17.96	50.41	61.35
188	<1K ; < AVG. ; >=40	$2,223	$353	96,025	15.89	9.54	21.10	41.93	72.87
122	<1K ; > AVG. ; <40%	$2,639	$513	45,720	19.42	9.09	15.36	54.37	86.89
114	<1K ; > AVG. ; >=40	$2,687	$577	35,649	21.48	8.77	18.42	45.24	93.86
80	1K TO < 3K ; < AVG. ; <40%	$1,886	$224	184,767	11.89	11.31	16.32	49.33	32.50
101	1K TO < 3K ; < AVG. ; >=40	$1,973	$263	201,905	13.31	10.17	21.26	37.29	38.61
35	1K TO < 3K ; > AVG. ; <40%	$2,165	$318	64,730	14.31	10.74	16.05	53.23	62.86
29	1K TO < 3K ; > AVG. ; >=40	$2,233	$312	56,876	13.97	10.80	19.98	41.58	48.28
59	3K TO < 10K ; < AVG. ; <40%	$1,895	$203	302,907	10.70	11.70	16.35	50.15	16.95
43	3K TO < 10K ; < AVG. ; >=40	$1,916	$231	252,485	12.08	10.71	21.16	37.50	33.60
32	3K TO < 10K ; > AVG. ; <40%	$2,205	$267	171,948	12.12	11.57	14.27	53.89	43.75
5	3K TO < 10K ; > AVG. ; >=40	$2,296	$260	25,898	11.33	11.53	21.23	41.87	20.00
17	>10K ; < AVG. ; <40%	$1,975	$185	449,811	9.35	11.62	15.48	52.25	0.00
30	>10K ; < AVG. ; >=40	$1,970	$196	879,689	9.95	10.84	21.97	35.68	6.67
19	>10K ; > AVG. ; <40%	$2,227	$229	464,992	10.26	11.34	14.75	57.66	10.53
7	>10K ; > AVG. ; >=40	$2,126	$223	515,780	10.51	11.38	22.24	34.61	0.00
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
SMALL/SPARSE ADJSTMNT (ST AVG=30.0%)									
298	NO SMALL/SPARSE ADJUSTMENT	$2,035	$215	3,288,998	10.56	10.21	18.98	44.47	21.81
188	UNDER 22.3%	$2,042	$271	278,730	13.28	10.52	18.77	44.93	46.28
188	22.3% TO UNDER 31.4%	$2,198	$318	136,569	14.52	10.23	19.19	47.14	89.57
185	31.4% TO UNDER 36.8%	$2,385	$462	63,287	19.36	8.79	18.29	47.24	94.05
191	36.8% AND OVER	$2,633	$544	56,095	20.64	8.94	18.94	49.35	89.10
CEI LEVEL (MEDIAN=1.07)									
160	UNDER 1.05	$2,073	$307	107,242	14.80	10.29	19.01	48.89	63.75
267	1.05 TO UNDER 1.07	$2,083	$288	264,818	13.81	10.59	18.77	48.64	66.67
247	1.07 TO UNDER 1.09	$2,063	$273	317,574	13.25	10.98	18.15	46.83	59.51
153	1.09 TO 1.11	$2,067	$246	478,745	11.90	11.61	19.44	46.79	53.59
223	1.11 AND OVER	$2,050	$215	2,643,299	10.51	10.97	18.89	43.95	36.77
OPERATING COST/PUPIL (ST AVG=$3,971)									
210	UNDER $3,714	$1,894	$191	1,194,448	10.09	11.94	16.44	47.45	27.62
210	$3,714 TO $4,075	$2,005	$215	1,289,751	10.72	11.04	19.48	44.90	60.00
210	$4,076 TO $4,517	$2,165	$252	937,147	11.63	10.73	20.13	42.11	56.67
210	$4,518 TO $5,327	$2,314	$308	322,229	13.31	10.94	21.84	39.20	72.86
210	OVER $5,327	$2,949	$560	80,113	18.85	8.87	19.66	48.54	84.29
ESC REGION									
38	I EDINBURG	$1,905	$215	382,561	11.30	10.22	24.07	32.13	44.74
43	II CORPUS CHRISTI	$2,093	$266	124,486	12.69	9.62	20.01	43.23	62.79
41	III VICTORIA	$2,201	$248	62,402	11.27	10.73	18.57	44.27	51.22
55	IV HOUSTON	$2,103	$211	777,630	10.01	11.48	17.09	45.07	34.55
29	V BEAUMONT	$2,144	$278	95,888	12.98	10.43	19.42	44.87	48.28
57	VI HUNTSVILLE	$1,992	$244	139,834	12.25	10.85	18.26	48.71	71.93
98	VII KILGORE	$2,007	$267	170,074	13.32	11.00	18.12	46.49	89.18
48	VIII MT PLEASANT	$1,974	$247	68,996	12.53	11.78	19.08	49.54	94.25
40	IX WICHITA FALLS	$2,047	$262	45,415	12.81	11.49	19.83	52.00	70.00
79	X RICHARDSON	$2,132	$236	493,617	11.05	11.05	16.79	48.76	81.98
77	XI FORT WORTH	$1,965	$205	341,981	10.43	10.32	17.14	49.70	53.25
78	XII WACO	$1,913	$218	129,788	11.40	11.26	18.94	46.06	53.85
54	XIII AUSTIN	$2,095	$244	229,744	11.66	12.07	19.49	50.58	53.57
43	XIV ABILENE	$2,176	$260	55,716	11.93	11.61	20.94	51.67	58.14
44	XV SAN ANGELO	$2,019	$270	56,341	13.39	10.37	19.74	46.06	61.36
67	XVI AMARILLO	$2,216	$267	83,632	12.06	10.94	16.66	49.18	65.67
61	XVII LUBBOCK	$2,247	$287	94,866	12.78	11.23	19.29	43.41	68.85
33	XVIII MIDLAND	$2,193	$292	89,361	13.31	10.92	16.63	41.90	60.61
13	XIX EL PASO	$1,908	$177	161,227	9.30	11.12	20.26	34.73	46.15
50	XX SAN ANTONIO	$2,017	$228	333,362	11.32	11.08	22.75	38.83	38.00
TAAS: PCT PASSING ALL TESTS TAKEN									
220	UNDER 37%	$2,012	$224	1,239,059	11.11	10.49	22.35	31.11	68.45
201	37% TO UNDER 44%	$2,035	$236	639,888	11.62	10.93	19.19	40.72	47.26
231	44% TO UNDER 50%	$2,039	$235	783,729	11.50	11.35	18.78	46.68	52.81
203	50% TO UNDER 57%	$2,085	$233	683,410	11.16	11.22	16.86	53.25	56.16
195	OVER 56%	$2,170	$238	957,691	10.98	11.36	13.23	63.51	65.13
AVERAGE SAT SCORE									
220	UNDER 810	$2,070	$245	781,259	11.83	10.53	21.91	33.30	68.45
209	810 TO UNDER 860	$1,980	$215	1,050,974	10.84	10.87	20.43	39.19	39.71
215	860 TO UNDER 910	$2,002	$223	993,711	11.13	11.15	17.79	48.63	45.12
227	910 AND OVER	$2,167	$234	936,150	10.80	11.49	15.79	55.07	52.42
179	NO STUDENTS TESTED	$2,388	$488	53,584	20.43	9.20	19.12	43.64	88.83
AVERAGE ACT SCORE									
257	UNDER 18.25	$2,075	$263	767,284	12.65	10.32	22.30	33.00	61.09
208	18.25 TO UNDER 19.9	$2,000	$211	718,457	10.53	10.90	21.00	38.76	50.96
212	19.9 TO UNDER 20.9	$2,007	$215	966,007	10.71	11.05	18.43	45.20	46.23
271	20.9 AND OVER	$2,101	$231	1,349,025	11.02	11.45	16.13	53.10	50.92
102	NO STUDENTS TESTED	$2,368	$549	22,106	23.19	8.42	18.24	43.94	90.20

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APPENDIX C

TEACHER TO ADMINISTRATIVE RATIOS, % ADMINISTRATIVE TO INSTRUCTIONAL COSTS, % WEIGHTED PUPILS IN SPEC. PROG & TAAS INFORMATION

NBR DIST	CATEGORY	INSTRUCT. EXPEND./ WGT ADA	ADMIN. EXPEND./ WGT ADA	1991-92 WEIGHTED PUPILS	% ADMIN. TO INSTRCT. COST	TEACHER TO ADMIN. RATIO	% WEIGHTED PUPIL SPEC. PROG.	% PASS ALL TAAS	% OF DISTS EXCEEDING STANDARD
1,050	STATE TOTAL	$2,056	$232	3,823,679	11.26	10.99	18.89	44.71	56.29
	DENSITY (ST AVG=12.77 PUPILS/SQ MI)								
546	LESS THAN 5	$2,278	$365	352,615	16.00	10.01	19.31	44.62	75.82
288	5 TO UNDER 20	$1,993	$244	979,439	12.25	11.04	18.83	44.00	42.50
119	20 TO UNDER 100	$1,941	$229	630,448	11.79	11.07	18.19	45.00	31.93
99	100 AND OVER	$2,069	$208	2,294,833	10.04	11.16	19.01	44.77	17.17
6	SPECIAL DISTRICTS	$2,787	$419	6,324	15.04	9.85	28.25	62.51	50.00
	PUPIL CHG:90/91-91/92 (ST AVG=2.43%)								
315	DECLINING PUPILS	$2,150	$279	588,925	12.96	10.37	21.60	39.87	61.27
338	0% TO UNDER 3%	$2,059	$221	1,823,913	10.75	10.95	19.54	41.49	44.38
222	3% TO UNDER 6%	$2,056	$223	1,017,096	10.83	11.53	16.97	51.47	50.45
104	6% TO UNDER 10%	$1,891	$218	352,129	11.52	11.01	16.46	48.20	69.38
71	10% AND OVER	$1,966	$344	41,616	17.61	9.72	19.56	47.52	95.77
	PCT AFRICAN AM PUPILS (ST AVG=14.3%)								
629	UNDER 5%	$2,028	$249	1,353,063	12.28	10.66	19.06	43.59	63.91
137	5% TO UNDER 10%	$2,069	$215	769,531	10.38	11.26	16.55	52.21	38.69
137	10% TO UNDER 20%	$2,114	$224	701,140	10.62	11.55	19.20	46.92	47.45
74	20% TO UNDER 30%	$2,038	$239	238,566	11.74	10.91	16.26	47.76	48.65
62	30% TO UNDER 50%	$2,032	$215	696,641	10.58	10.94	21.58	35.44	45.16
11	50% AND OVER	$2,169	$292	64,738	13.48	9.97	28.61	33.43	63.64
	PCT HISPANIC PUPILS (ST AVG=34.4%)								
274	UNDER 5%	$2,042	$273	361,079	13.37	10.68	17.05	58.57	63.14
175	5% TO UNDER 10%	$2,079	$234	542,677	11.27	11.22	15.27	54.75	57.14
181	10% TO UNDER 20%	$2,063	$224	651,288	10.87	11.23	15.56	51.94	55.25
103	20% TO UNDER 30%	$2,070	$228	448,810	11.01	10.82	19.70	45.83	46.60
137	30% TO UNDER 50%	$2,088	$225	969,437	10.75	11.48	20.14	39.61	51.82
180	50% AND OVER	$1,995	$228	830,395	11.42	10.46	22.75	33.44	55.00
	PCT MINORITY PUPILS (ST AVG=51.0%)								
93	UNDER 5%	$2,104	$296	71,070	14.06	10.55	15.36	54.28	76.34
127	5% TO UNDER 10%	$2,023	$273	160,202	13.48	10.93	14.96	55.07	64.57
199	10% TO UNDER 20%	$2,078	$241	430,341	11.58	11.06	15.31	56.19	59.80
146	20% TO UNDER 30%	$2,068	$224	420,636	10.75	11.18	14.74	53.42	54.79
231	30% TO UNDER 50%	$2,082	$238	822,379	11.44	11.17	17.98	48.73	48.48
294	50% AND OVER	$2,034	$222	1,919,050	10.94	10.87	21.45	36.58	50.00
	PERCENT LOW INCOME (ST AVG=41.80%)								
118	UNDER 20%	$2,149	$225	588,303	10.45	11.54	12.59	60.00	51.69
179	20% TO UNDER 30%	$2,060	$229	553,844	11.24	11.12	15.90	52.77	54.75
234	30% TO UNDER 40%	$2,039	$239	623,462	11.71	11.19	18.04	46.77	52.56
354	40% TO UNDER 60%	$2,038	$227	1,336,019	11.12	10.91	20.79	39.71	57.91
121	60% TO UNDER 80%	$2,075	$252	438,484	12.14	10.51	22.05	32.31	61.16
44	80% AND OVER	$1,992	$227	291,567	11.40	10.26	25.50	27.10	68.18
	AVG. TEACHER EXPER (ST AVG=11.3 YRS)								
256	UNDER 9.7 YEARS	$1,986	$223	962,920	11.69	10.55	18.57	42.72	70.70
278	9.7 TO UNDER 11.2 YEARS	$2,030	$226	1,010,801	11.14	11.02	18.05	47.74	52.52
267	11.2 TO UNDER 12.4 YEARS	$2,047	$218	1,442,763	10.63	11.09	19.12	44.15	45.34
269	12.4 YEARS AND OVER	$2,207	$269	887,196	12.19	11.08	19.75	43.27	56.51
	AVG. TEACHER SALARY (ST AVG=$27,556)								
262	UNDER $24,516	$1,996	$315	157,318	15.80	9.83	19.38	43.35	76.34
263	$24,516 TO UNDER $25,617	$1,950	$252	376,453	12.95	10.75	18.92	44.84	54.27
263	$25,617 TO UNDER $26,913	$1,970	$236	788,288	12.00	11.02	19.09	44.45	51.33
262	$26,913 AND OVER	$2,102	$222	2,599,621	10.55	11.11	18.81	44.85	41.22
	PCT MINORITY TCHRS (ST AVG=22.6%)								
597	UNDER 5%	$2,088	$249	979,782	11.93	11.04	15.46	54.81	64.15
181	5% TO UNDER 10%	$2,119	$236	612,674	11.15	11.29	16.86	51.18	48.07
131	10% TO UNDER 20%	$2,041	$236	635,940	11.56	11.18	18.40	44.60	39.69
36	20% TO UNDER 30%	$2,039	$215	344,300	10.55	11.69	19.53	43.27	38.89
45	30% TO UNDER 50%	$2,062	$233	529,121	11.29	10.27	21.68	34.70	55.56
60	50% AND OVER	$1,975	$207	721,862	10.48	10.77	23.36	31.31	50.00
	% TCHRS W ADV DEGREE (ST AVG=30.3%)								
262	UNDER 18.0%	$1,956	$268	378,697	13.32	10.00	21.85	36.39	68.32
263	18.0% TO UNDER 24.9%	$1,976	$216	823,987	10.91	10.84	19.59	42.00	50.57
263	24.9% TO UNDER 32.9%	$2,033	$229	1,047,400	11.27	11.07	17.43	47.28	52.85
262	32.9% AND OVER	$2,136	$239	1,573,588	10.98	11.27	18.79	46.18	53.44
1,050	STATE TOTAL	$2,056	$232	3,823,679	11.26	10.99	18.89	44.71	56.29

COMPLIANCE STATEMENT

TITLE VI, CIVIL RIGHTS ACT OF 1964; THE MODIFIED COURT ORDER, CIVIL ACTION 5281, FEDERAL DISTRICT COURT, EASTERN DISTRICT OF TEXAS, TYLER DIVISION

Reviews of local education agencies pertaining to compliance with Title VI Civil Rights Act of 1964 and with specific requirements of the Modified Court Order, Civil Action No. 5281, Federal District Court, Eastern District of Texas, Tyler Division are conducted periodically by staff representatives of the Texas Education Agency. These reviews cover at least the following policies and practices:

(1) acceptance policies on student transfers from other school districts;

(2) operation of school bus routes or runs on a non-segregated basis;

(3) nondiscrimination in extracurricular activities and the use of school facilities;

(4) nondiscriminatory practices in the hiring, assigning, promoting, paying, demoting, reassigning, or dismissing of faculty and staff members who work with children;

(5) enrollment and assignment of students without discrimination on the basis of race, color, or national origin;

(6) nondiscriminatory practices relating to the use of a student's first language; and

(7) evidence of published procedures for hearing complaints and grievances.

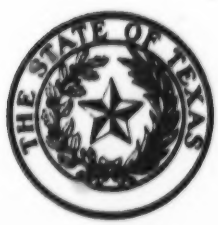
In addition to conducting reviews, the Texas Education Agency staff representatives check complaints of discrimination made by a citizen or citizens residing in a school district where it is alleged discriminatory practices have occurred or are occurring.

Where a violation of Title VI of the Civil Rights Act is found, the findings are reported to the Office for Civil Rights, U.S. Department of Education.

If there is a direct violation of the Court Order in Civil Action No. 5281 that cannot be cleared through negotiation, the sanctions required by the Court Order are applied.

TITLE VII, CIVIL RIGHTS ACT OF 1964 AS AMENDED; EXECUTIVE ORDERS 11246 AND 11375; TITLE IX, EDUCATION AMENDMENTS; REHABILITATION ACT OF 1973 AS AMENDED; 1974 AMENDMENTS TO THE WAGE-HOUR LAW EXPANDING THE AGE DISCRIMINATION IN EMPLOYMENT ACT OF 1967; VIETNAM ERA VETERANS READJUSTMENT ASSISTANCE ACT OF 1972 AS AMENDED; AMERICAN DISABILITIES ACT OF 1990; AND THE CIVIL RIGHTS ACT OF 1991.

The Texas Education Agency shall comply fully with the nondiscrimination provisions of all Federal and State laws and regulations by assuring that no person shall be excluded from consideration for recruitment, selection, appointment, training, promotion, retention, or any other personnel action, or be denied any benefits or participation in any educational programs or activities which it operates on the grounds of race, religion, color, national origin, sex, handicap, age, or veteran status or a disability requiring accommodation (except where age, sex, or handicap constitute a bona fide occupational qualification necessary to proper and efficient administration). The Texas Education Agency is an Equal Employment Opportunity/Affirmative Action employer.



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